

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

BANK OF MONTREAL

Applicant

- and -

ACS PRECISION COMPONENTS PARTNERSHIP

Respondent

**FOURTH REPORT TO THE COURT
SUBMITTED BY ZEIFMAN PARTNERS INC. AS RECEIVER**

INTRODUCTION

1. By Order of the Honourable Mr. Justice Campbell dated May 6, 2010, Zeifman Partners Inc. (the "Receiver") was appointed as receiver without security of all of the assets, undertakings and properties of ACS Precision Components Partnership ("ACS") acquired for, or used in relation to a business carried on by ACS (the "Receivership Order"). Attached as Schedule A is a copy of the Receivership Order.

PURPOSE OF REPORT

2. The purpose of this report is to provide the Court with the facts relating to the Receiver's motion for an Order requiring AarKel Tool & Die Inc. ("AarKel") to deliver up to the Receiver possession of tooling built by AarKel for ACS and which is currently in the possession of AarKel.
3. The Receiver has been advised by Brose North America, Inc. ("Brose"), a customer of ACS, that the tooling is required on an urgent basis for the production of parts for a new model of Ford motor vehicle for which pre-production has commenced. Further, Brose has advised the Receiver that if tooling is not obtained forthwith from AarKel, a Ford assembly line in Detroit, Michigan will be shutdown on June 16, 2010. The pre-production launch schedule of the new model of Ford motor vehicle will be

delayed and the September regular production start date will potentially be jeopardized.

FACTUAL BACKGROUND

The Business of ACS

4. ACS is a registered Ontario partnership of A-C (Plastics) Holdings Inc. ("Plastics") (as to a 51% interest) and 2178124 Ontario Inc. ("217") (as to a 49% interest). Plastics is in turn owned by Anderson-Cook, Inc., an American manufacturing company with operations in four countries. 217 is in turn ultimately owned and controlled by Douglas Spittal, a businessman with turnaround expertise in the automotive industry.
5. Prior to the making of the Receivership Order, ACS carried on a plastic injection molding and related mold building business from leased premises located at 1574 Eagle Street North, Cambridge, Ontario. The customer base of ACS consists primarily of tier one parts suppliers to the automotive industry. The Receiver has continued to operate the business of ACS while the customers re-source their production requirements.

The AarKel Tooling

6. In 2009 ACS was awarded a contract by Brose to supply Brose with parts and the tooling required to produce those parts for latch assemblies to be supplied by Brose to its customer, Ford, for a new model of the Ford Focus motor vehicle. A copy of the letter of award issued by Brose to ACS is attached as Schedule B.
7. In the letter of award, ACS was to supply to Brose 18 separate pieces of tooling for the production of the parts for the latch assembly program.
8. In November, 2009 ACS issued a Purchase Order to AarKel (under its former name Aark Canada Inc.) to build 22 modular inserts (the "Modular Inserts") for \$225,614 and three modular bases for \$187,150 at a total cost of \$412,764, plus G.S.T. A copy

of Purchase Order number 331895 issued on November 5, 2009 from ACS to AarKel is attached as **Schedule C**.

9. The 22 Modular Inserts consisted of the 18 pieces of tooling which ACS was to supply to Brose plus one duplicate of four of those pieces. Duplicates were required for four of those pieces to meet production capacity requirements.
10. The launch of the new model of the Ford Focus motor vehicle has already commenced with pre-production of those vehicles. Regular production is scheduled to commence in September, 2010.
11. ACS has provided parts to Brose using the Modular Inserts and Brose has incorporated those parts into 2,000 right latch assemblies and 2,000 left latch assemblies. These latch assemblies have been supplied to Ford for the new model Ford Focus motor vehicle.
12. Brose currently has no supply of parts from the Modular Inserts for the latch assemblies to be delivered to Ford by June 16, 2010. Brose has advised the Receiver that it must receive parts produced from the Modular Inserts by June 15, 2010 at the latest. If the parts are not received by Brose by June 15, 2010, the production of latch assemblies by Brose will be delayed, which in turn will cause the Ford Focus assembly line in Detroit, Michigan to be shutdown on June 16, 2010. The pre-production launch schedule will be delayed and the September regular production start date will potentially be jeopardized.
13. The Receiver has been advised by the ACS engineering department that it will take an estimated 6 to 8 days to produce the required parts for Brose. Accordingly, ACS requires delivery up of the Modular Inserts forthwith to begin production of parts for delivery to Brose by June 15, 2010, at the latest.
14. 10 of the Modular Inserts are currently in the possession of AarKel. Of those 10 inserts, seven are part of the 18 Modular Inserts ordered by Brose. The remaining three are part of the four production capacity inserts ordered by ACS. By reference to the ACS purchase order attached as Schedule C, the 10 Modular Inserts in the possession of AarKel are as follows:

- 932215 (Items 14 and 20 on the purchase order)
 - 932249 (Items 13 and 19 on the purchase order)
 - 932307 (Items 11 and 17 on the purchaser order)
 - 932198 (Item 1 on the purchase order)
 - 932200 (Item 2 on the purchase order)
 - 932253 (Item 7 on the purchaser order)
 - 932229 (Item 8 on the purchase order)
15. The payment terms for the Modular Inserts are noted in handwriting on the face of the Purchase Order as follows:
- “Terms 1/3 Down, 1/3 First Shot, 1/3 PPAP Approval.”
16. AarKel has issued invoices to ACS for approximately \$151,000, excluding GST, representing approximately two-thirds of the purchase price of the Modular Inserts. The Receiver is of the view that ACS was erroneously billed in advance for the full amount of part number 920677 rather than two-thirds. The amount that ACS should have been invoiced is approximately \$149,000, excluding GST, representing a difference is approximately \$2,000.
17. Attached as **Schedule D** are copies of Invoice Numbers 28744, 28745 and 28746 dated November 10, 2009 issued by AarKel to ACS for the initial one-third down payment. According to the books and records of ACS, those invoices have been paid in full by ACS.
18. Attached as **Schedule E** are copies of Invoice Numbers 28945, 28946 and 28948 dated February 8, 2010 issued by AarKel to ACS for the second payment required for the Modular Inserts. According to the books and records of ACS, Invoice Numbers 28946 and 28948 have been paid in full by ACS and a balance of approximately

\$44,000 remains outstanding on Invoice Number 28945, excluding the amount erroneously billed in respect of part number 920677 on invoice number 28945.

19. According to the books and records of ACS, ACS owes approximately \$77,000 to AarKel for the remaining one-third of the purchase price of the Modular Inserts. Accordingly, ACS owes approximately \$121,000 in total, plus GST, to AarKel for the Modular Inserts.
20. According to the books and records of ACS, the Modular Inserts were completed and delivered by AarKel to the premises of ACS in Cambridge on December 23, 2009.
21. Tooling modifications were made to one of the Modular Inserts (part number 932200 and item #2 on the ACS Purchase Order) after the Purchase Order was issued. Attached as **Schedule F** is a copy of Quote Number 30563 dated November 11, 2009 issued by AarKel to ACS for the additional work required as a result of the tooling modifications. The following wording appears in the quote:

“Upon acceptance of the quotation, by issuance of an order, notwithstanding the terms of such order, the purchaser grants Arrk Canada a security interest in the tool. The security interest shall be continuing security to Arrk Canada to secure payment until paid in full. The security granted shall be governed by and constructed in accordance with the Personal Property Security Act (Ontario) or in the applicable jurisdiction of the purchaser.”
22. Attached **Schedule G** is a copy of Purchase Order number 332012 issued November 27, 2009 by ACS to AarKel for the additional work arising from the tooling modifications.
23. Attached **Schedule H** is a copy of Invoice 28947 dated February 8, 2010 issued by AarKel to ACS for the additional work arising from the tooling modifications. According to the books and records of ACS, that invoice has been paid in full.
24. In the period immediately preceding the making of the Receivership Order, some or all of the Modular Inserts were returned by ACS to the possession of AarKel. 10 of the Modular Inserts were returned by AarKel to the premises of ACS in Cambridge. Attached **Schedule I** is a copy of a Demand for Repossession of Goods under paragraph 81.1(1)(a) of the *Bankruptcy and Insolvency Act* dated May 12, 2010 sent

- to the Receiver by AarKel (the "30 Day Goods Claim") with respect to the 10 Modular Inserts returned by AarKel to ACS.
25. The 10 Modular Inserts which are the subject of the 30 Day Goods Claim are 10 of the 18 pieces of tooling which ACS agreed to supply to Brose.
 26. The Receiver, through its legal counsel, has demanded the return of the 10 Modular Inserts in the possession of AarKel. Attached **Schedule J** is a copy of a letter sent on May 26, 2010 by the Receiver's legal counsel to AarKel requesting AarKel to immediately deliver up possession of the 10 Modular Inserts in its possession to the Receiver.
 27. Attached as **Schedule K** is a copy of a letter dated May 28, 2010 received from the solicitor for AarKel. That letter suggests that the Receiver is demanding possession of the 10 Modular Inserts which were also the subject matter of the 30 Day Goods Claim. That is not the case. AarKel has submitted a 30 Day Goods Claim to the Receiver with respect to 10 of the Modular Inserts returned by AarKel to the possession of ACS in the weeks preceding the receivership. The Receiver seeks the delivery up from AarKel of the 10 Modular Inserts delivered into the possession of AarKel by ACS and which remain in the possession of AarKel.
 28. Attached as **Schedules L, M and N** are copies of three e-mails sent by the Receiver's legal counsel to legal counsel for AarKel regarding the delivery up of possession to the Receiver of the 10 Modular Inserts in the possession of AarKel.
 29. Attached as **Schedule O** is a copy of an e-mail string from legal counsel for AarKel dated June 7, 2010 to the Receiver regarding its search efforts for the Inserts followed by the Receiver's request for a response dated June 8, 2010 regarding the results of the search for the Inserts and, assuming they are found, AarKel's position on delivering them up to the Receiver. At the time that this report was prepared, counsel for the Receiver has not received a response.
 30. Based on the facts that the Modular Inserts were delivered by AarKel to ACS in December, 2009, invoices for two-thirds of the purchase price have been issued, payments totalling approximately \$105,000 have been made by ACS in respect of the

purchase price of the Modular Inserts and the quote attached as Schedule F purports to reserve a security interest in favour of AarKel, it is the Receiver's view that property in the Modular Inserts passed to ACS and AarKel's rights are those of an unpaid vendor.

31. The only interest of AarKel is to be paid the amount of its claims in accordance with its legal entitlement and priority. Despite the terms of the Receivership Order, AarKel has refused to deliver up possession of the 10 Modular Inserts in its possession in an apparent attempt to exert pressure to force payment of the amounts owing to it in priority over the claims of other creditors, including the secured claims of Bank of Montreal and ATS Automation Tooling Systems Inc.

Respectfully submitted this 8th day of June, 2010.

**ZEIFMAN PARTNERS INC., Court
Appointed Receiver of ACS Precision
Components Partnership**

Per: 

Jonathan Rutman

SCHEDULE A
Receivership Order

ONTARIO

SUPERIOR COURT OF JUSTICE

COMMERCIAL LIST

THE HONOURABLE)	THURSDAY, THE 6 TH DAY
)	
MR. JUSTICE CAMPBELL)	OF MAY, 2010
)	

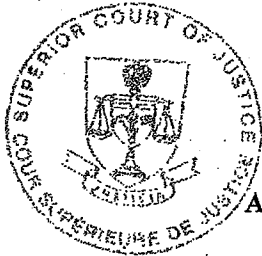
BANK OF MONTREAL

Applicant

- and -

ACS PRECISION COMPONENTS PARTNERSHIP

Respondent



ORDER

THIS APPLICATION made by the Applicant for, *inter alia*, an Order pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "BIA") and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the "CJA") appointing Zeifman Partners Inc. ("ZP") as receiver (in such capacities, the "Receiver") without security, of all of the assets, undertakings and properties of ACS Precision Components Partnership (the "Debtor") acquired for, or used in relation to a business carried on by the Debtor, was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the affidavit of Alex McIntosh sworn May 4, 2010 and the Exhibits thereto and on hearing the submissions of counsel for the Applicant, the Debtor and ATS Automation Tooling Systems Inc., the Debtor consenting, and on reading the consent of ZP to act as the Receiver,

SERVICE

1. THIS COURT ORDERS that the time for service of the Notice of Application and the Application Record is hereby abridged and validated so that this Application is properly returnable today and hereby dispenses with further service thereof.

APPOINTMENT

2. THIS COURT ORDERS that pursuant to section 243(1) of the BIA and section 101 of the CJA, ZP is hereby appointed Receiver, without security, of all of the assets, undertakings and properties of the Debtor acquired for, or used in relation to a business carried on by the Debtor, including all proceeds thereof (the "Property").

RECEIVER'S POWERS

3. THIS COURT ORDERS that the Receiver is hereby empowered and authorized, but not obligated, to act at once in respect of the Property and, without in any way limiting the generality of the foregoing, the Receiver is hereby expressly empowered and authorized to do any of the following where the Receiver considers it necessary or desirable:

- (a) to take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;
- (b) to receive, preserve, and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;
- (c) to manage, operate, and carry on the business of the Debtor, including the powers to enter into any agreements, incur any obligations in the ordinary course of business, cease to carry on all or any part of the business, or cease to perform any contracts of the Debtor;

- (d) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver's powers and duties, including without limitation those conferred by this Order;
- (e) to purchase or lease such machinery, equipment, inventories, supplies, premises or other assets to continue the business of the Debtor or any part or parts thereof;
- (f) to receive and collect all monies and accounts now owed or hereafter owing to the Debtor and to exercise all remedies of the Debtor in collecting such monies, including, without limitation, to enforce any security held by the Debtor;
- (g) to settle, extend or compromise any indebtedness owing to the Debtor;
- (h) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of the Debtor, for any purpose pursuant to this Order;
- (i) to undertake environmental or workers' health and safety assessments of the Property and operations of the Debtor;
- (j) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Debtor, the Property or the Receiver, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding;
- (k) to market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and

negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;

- (l) to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business,
 - (i) without the approval of this Court in respect of any transaction not exceeding \$250,000, provided that the aggregate consideration for all such transactions does not exceed \$1,000,000; and
 - (ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause;

and in each such case notice under subsection 63(4) of the Ontario *Personal Property Security Act*, shall not be required, and in each case the Ontario *Bulk Sales Act* shall not apply.

- (m) to apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;
- (n) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate on all matters relating to the Property and the receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;
- (o) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;
- (p) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Receiver, in the name of the Debtor;

- (q) to enter into agreements with any trustee in bankruptcy appointed in respect of the Debtor, including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by the Debtor;
- (r) to exercise any shareholder, partnership, joint venture or other rights which the Debtor may have;
- (s) to file an assignment for the general benefit of the creditors of the Debtor or consent to the making of a Bankruptcy Order on behalf of the Debtor; and
- (t) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations.

and in each case where the Receiver takes any such actions or steps, it shall be exclusively authorized and empowered to do so, to the exclusion of all other Persons (as defined below), including the Debtor, and without interference from any other Person.

SPECIFIC PROVISIONS

4. THIS COURT ORDERS that the Agreement Regarding Receivership dated May 4, 2010 (the "Agreement") among the Applicant, the Debtor and ZP, a copy of which is attached hereto as Schedule "A", including Exhibits "A" and "B" attached thereto, be and it is hereby ratified and approved, and shall have full force and effect in the within proceedings. In the event of any inconsistency between the terms of the Agreement and the provisions of this Order, the terms of the Agreement shall govern.

5. THIS COURT ORDERS that, without limiting paragraph 4 above, the Receiver is authorized to do all things contemplated to be done by the Receiver in the Agreement, as and when contemplated to be done therein. For certainty, the Receiver shall be under no obligation to cause the Debtor to produce component parts for any customers of the Debtor save and except in accordance with the Agreement.

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER

6. THIS COURT ORDERS that (i) the Debtor, (ii) all of its current and former officers, employees, agents, accountants, legal counsel and partners, and all other persons acting on its instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order (all of the foregoing, collectively, being "Persons" and each being a "Person") shall forthwith advise the Receiver of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to the Receiver, and shall deliver all such Property to the Receiver upon the Receiver's request.

7. THIS COURT ORDERS that all Persons shall forthwith advise the Receiver of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Debtor, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "Records") in that Person's possession or control, and shall provide to the Receiver or permit the Receiver to make, retain and take away copies thereof and grant to the Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph 7 or in paragraph 8 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.

8. THIS COURT ORDERS that if any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to the Receiver for the purpose of allowing the Receiver to recover and fully copy all of the information contained therein whether by way of printing the information onto paper or making copies of computer disks or such other manner of retrieving and copying the information as the Receiver in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Receiver. Further, for the purposes of this paragraph, all Persons shall provide the Receiver with all such assistance in gaining immediate

access to the information in the Records as the Receiver may in its discretion require including providing the Receiver with instructions on the use of any computer or other system and providing the Receiver with any and all access codes, account names and account numbers that may be required to gain access to the information.

NO PROCEEDINGS AGAINST THE RECEIVER

9. THIS COURT ORDERS that no proceeding or enforcement process in any court or tribunal (each, a "Proceeding"), shall be commenced or continued against the Receiver except with the written consent of the Receiver or with leave of this Court.

NO PROCEEDINGS AGAINST THE DEBTOR OR THE PROPERTY

10. THIS COURT ORDERS that no Proceeding against or in respect of the Debtor or the Property shall be commenced or continued except with the written consent of the Receiver or with leave of this Court and any and all Proceedings currently under way against or in respect of the Debtor or the Property are hereby stayed and suspended pending further Order of this Court.

NO EXERCISE OF RIGHTS OR REMEDIES

11. THIS COURT ORDERS that all rights and remedies against the Debtor, the Receiver, or affecting the Property, are hereby stayed and suspended except with the written consent of the Receiver or leave of this Court, provided however that this stay and suspension does not apply in respect of any "eligible financial contract" as defined in the BIA, and further provided that nothing in this paragraph shall (i) empower the Receiver or the Debtor to carry on any business which the Debtor is not lawfully entitled to carry on, (ii) exempt the Receiver or the Debtor from compliance with statutory or regulatory provisions relating to health, safety or the environment, (iii) prevent the filing of any registration to preserve or perfect a security interest, or (iv) prevent the registration of a claim for lien.

NO INTERFERENCE WITH THE RECEIVER

12. THIS COURT ORDERS that no Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by the Debtor, without written consent of the Receiver or leave of this Court.

CONTINUATION OF SERVICES

13. THIS COURT ORDERS that all Persons having oral or written agreements with the Debtor or statutory or regulatory mandates for the supply of goods and/or services, including without limitation, all computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation services, utility or other services to the Debtor are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Receiver, and that the Receiver shall be entitled to the continued use of the Debtor's current telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Receiver in accordance with normal payment practices of the Debtor or such other practices as may be agreed upon by the supplier or service provider and the Receiver, or as may be ordered by this Court.

RECEIVER TO HOLD FUNDS

14. THIS COURT ORDERS that all funds, monies, cheques, instruments, and other forms of payments received or collected by the Receiver from and after the making of this Order from any source whatsoever, including without limitation the sale of all or any of the Property and the collection of any accounts receivable in whole or in part, whether in existence on the date of this Order or hereafter coming into existence, shall be deposited into one or more new accounts to be opened by the Receiver (the "Post Receivership Accounts") and the monies standing to the credit of such Post Receivership Accounts from time to time, net of any disbursements provided for herein, shall be held by the Receiver to be paid in accordance with the terms of this Order or any further Order of this Court.

EMPLOYEES

15. THIS COURT ORDERS that all employees of the Debtor shall remain the employees of the Debtor until such time as the Receiver, on the Debtor's behalf, may terminate the employment of such employees. The Receiver shall not be liable for any employee-related liabilities, including any successor employer liabilities as provided for in section 14.06(1.2) of the BIA, other than such amounts as the Receiver may specifically agree in writing to pay, or in

respect of its obligations under sections 81.4(5) and 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*.

PIPEDA

16. THIS COURT ORDERS that, pursuant to clause 7(3)(c) of the Canada *Personal Information Protection and Electronic Documents Act*, the Receiver shall disclose personal information of identifiable individuals to prospective purchasers or bidders for the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of the Property (each, a "Sale"). Each prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete a Sale, shall return all such information to the Receiver, or in the alternative destroy all such information. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all material respects identical to the prior use of such information by the Debtor, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

LIMITATION ON ENVIRONMENTAL LIABILITIES

17. THIS COURT ORDERS that nothing herein contained shall require the Receiver to occupy or to take control, care, charge, possession or management (separately and/or collectively, "Possession") of any of the Property that might be environmentally contaminated, might be a pollutant or a contaminant, or might cause or contribute to a spill, discharge, release or deposit of a substance contrary to any federal, provincial or other law respecting the protection, conservation, enhancement, remediation or rehabilitation of the environment or relating to the disposal of waste or other contamination including, without limitation, the *Canadian Environmental Protection Act*, the *Ontario Environmental Protection Act*, the *Ontario Water Resources Act*, or the *Ontario Occupational Health and Safety Act* and regulations thereunder (the "Environmental Legislation"), provided however that nothing herein shall exempt the Receiver from any duty to report or make disclosure imposed by applicable Environmental Legislation. The Receiver shall not, as a result of this Order or anything done in

pursuance of the Receiver's duties and powers under this Order, be deemed to be in Possession of any of the Property within the meaning of any Environmental Legislation, unless it is actually in possession.

LIMITATION ON THE RECEIVER'S LIABILITY

18. THIS COURT ORDERS that the Receiver shall incur no liability or obligation as a result of its appointment or the carrying out the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part, or in respect of its obligations under sections 81.4(5) and 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*. Nothing in this Order shall derogate from the protections afforded the Receiver by section 14.06 of the BIA or by any other applicable legislation.

RECEIVER'S ACCOUNTS

19. THIS COURT ORDERS that the Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges, and that the Receiver and counsel to the Receiver shall be entitled to and are hereby granted a charge (the "Receiver's Charge") on the Property, as security for such fees and disbursements, both before and after the making of this Order in respect of these proceedings, and that the Receiver's Charge shall form a first charge on the Property in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subject to sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

20. THIS COURT ORDERS that the Receiver and its legal counsel shall pass its accounts from time to time, and for this purpose the accounts of the Receiver and its legal counsel are hereby referred to a judge of the Commercial List of the Ontario Superior Court of Justice.

21. THIS COURT ORDERS that prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including legal fees and disbursements, incurred at the normal rates and charges of the Receiver or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

FUNDING OF THE RECEIVERSHIP

22. THIS COURT ORDERS that the Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$600,000 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "Receiver's Borrowings Charge") as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the Receiver's Charge and the charges as set out in sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

23. THIS COURT ORDERS that neither the Receiver's Borrowings Charge nor any other security granted by the Receiver in connection with its borrowings under this Order shall be enforced without leave of this Court.

24. THIS COURT ORDERS that the Receiver is at liberty and authorized to issue certificates substantially in the form annexed as Schedule "B" hereto (the "Receiver's Certificates") for any amount borrowed by it pursuant to this Order.

25. THIS COURT ORDERS that the monies from time to time borrowed by the Receiver pursuant to this Order or any further order of this Court and any and all Receiver's Certificates evidencing the same or any part thereof shall rank on a *pari passu* basis, unless otherwise agreed to by the holders of any prior issued Receiver's Certificates.

GENERAL

26. THIS COURT ORDERS that the Receiver may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.

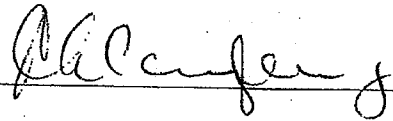
27. THIS COURT ORDERS that nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Debtor.

28. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order.

29. THIS COURT ORDERS that the Receiver be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and that the Receiver is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.

30. THIS COURT ORDERS that the Applicant shall have its costs of this application, up to and including entry and service of this Order, provided for by the terms of the Applicant's security or, if not so provided by the Applicant's security, then on a substantial indemnity basis to be paid by the Receiver from the Debtor's estate with such priority and at such time as this Court may determine.

31. THIS COURT ORDERS that any interested party may apply to this Court to vary or amend this Order on not less than seven (7) days' notice to the Receiver and to any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order.



ENTERED AT / INSCRIT A TORONTO
ON / BOOK NO:
LE / DANS LE REGISTRE NO.:

MAY 06 2010

PER / PAR: TV

SCHEDULE "A"
AGREEMENT REGARDING RECEIVERSHIP

AGREEMENT REGARDING RECEIVERSHIP

ACS Precision Components Partnership, an Ontario partnership ("Borrower"), Bank of Montreal ("Lender") and Zeifman Partners Inc. ("ZP") enter into this Agreement Regarding Receivership (this "Agreement") on May 4, 2010.

BACKGROUND

A. Pursuant to a Commitment Letter dated December 16, 2008 and related loan and security documents (together, the "Loan Documents"), Lender provided secured financing to Borrower. Borrower is in default of its obligations to Lender and Lender has demanded repayment of the obligations outstanding under the Loan Documents and issued a Notice of Intention to Enforce Security pursuant to Section 244 of the *Bankruptcy and Insolvency Act* (the "Act").

B. Borrower acknowledges that as of April 22, 2010, its obligations to Lender (inclusive of its obligations arising from Borrower's guarantee of the obligations of OMEX Manufacturing ULC) totalled \$3,704,134.28 plus accrued but unpaid interest from and after April 22, 2010 and costs and expenses called for by the Loan Documents (the "Loans").

C. In an effort to maximize the value of its assets and provide an opportunity for its customers to orderly re-source their production to other suppliers, subject to the terms of this Agreement, Borrower has agreed to consent to the appointment of a receiver and manager over its assets and operations.

Based on the foregoing recitals and other good and valuable consideration, the receipt and adequacy of which are acknowledged, the parties agree as follows:

TERMS AND CONDITIONS

1. Borrower consents to each of the following:
 - (a) the granting of an Order (the "Order") by the Ontario Superior Court of Justice, Commercial List (the "Court") on the application of the Lender for the appointment of a receiver (the "Receiver") of all of the assets, undertakings and properties of the Borrower under Section 243 of the Act and Section 101 of the Courts of Justice Act; and
 - (b) the appointment in the Order of ZP as Receiver.
2. Borrower acknowledges that it is in default under the Loan Documents and pursuant to Section 244 of the Act hereby waives the 10 day notice period prescribed thereby.
3. In consideration of Borrower's consents and waivers set forth in this Agreement, Lender agrees to allow the Receiver, in acting pursuant to the Order, to use

cash proceeds of accounts receivable and inventory ("Cash Collateral") on the following terms:

- (a) the Receiver will not be allowed to use any cash proceeds from fixed asset sales (such proceeds will be segregated by the Receiver in a separate account pending Court approval for the distribution of such proceeds).
- (b) Cash Collateral may be used only to the extent the following formula is satisfied (the "Formula"):
 - (i) remaining Cash Collateral being held by Receiver in a segregated deposit account; plus
 - (ii) 90% of accounts subject to a setoff limitation substantially in the form of paragraph 3 of the form Accommodation Agreement attached as Exhibit A (the "Form Accommodation Agreement"); plus
 - (iii) 70% of raw materials and finished goods inventory which are subject to a purchase obligation under a Form Accommodation Agreement or Letter Agreement; plus
 - (iv) 85% of the amount of any tooling accounts that customers agree in writing to pay within 30 days without setoff or reduction on any basis;

is equal to or greater than the sum of the following:

- (i) the balance of the Loans (inclusive of unpaid interest and fees), plus
 - (ii) a reserve of \$100,000 (the "Wind Down Reserve"), plus
 - (iii) a reserve of \$300,000 (the "Employee Claim Reserve"), plus
 - (iv) a reserve equal to Receiver's good faith estimate of unpaid professional fees and costs owing to Receiver and its counsel (the "Fee Reserve").
- (c) The Formula will be calculated on a daily basis based on Cash Collateral, accounts receivable and inventory balances, with all amounts [other than inventory values] updated daily. [Inventory values adjusted on Tuesday of each week based on actual inventory levels as of the close of business on the prior Friday].

- (d) the Receiver will not be allowed to use any Cash Collateral for production after May 13, 2010 for any customer representing 4% or more of Borrower's historical sales unless the customer agrees to the accommodations outlined in the Form Accommodation Agreement.
- (e) Subject to the Formula and there being sufficient Cash Collateral available to fund such expenses, the Receiver may use (i) the Employee Claim Reserve to fund vacation pay and accrued but unpaid wages owing to Borrower's employees as of the effective date of the receivership, (ii) the Wind Down Reserve to fund costs and expenses incurred by Receiver after production ceases for all customers, and (iii) the Fee Reserve to pay professional fees owing to Receiver and its legal counsel.
- (f) For certainty, any "Surcharges" (as that term is defined in the Form Accommodation Agreement or the Letter Agreement, as defined below) paid by Customers will be Cash Collateral.
- (g) Lender will have no obligation to make any new advances to Borrower or the Receiver.

4. Lender will:

- (a) promptly seek the appointment of ZP as Receiver; and
- (b) consent to the Receiver's sale of dedicated machinery, equipment, tooling and fixtures owned by Borrower ("Dedicated Assets") for an amount not less than 90% of appraised fair market value as provided for in the Corporate Assets Valuations Appraisal dated April 23, 2010; for certainty, "dedicated" means used solely by Borrower in producing component parts for a particular customer and not reasonably useable in producing component parts for third parties).

5. Subject to being appointed as Receiver and this Agreement and the exhibits hereto being approved by the Court, and subject to any further Order of the Court, ZP agrees that it will:

- (a) use its best efforts to cause Borrower to produce parts banks for customers who execute the Form Accommodation Agreements substantially in the form of Exhibit "A" ("Participating Customers") and to otherwise cooperate with the Participating Customers in their re-sourcing activities;

- (b) seek expedited court approval, if necessary, to sell Dedicated Assets on the terms of subsection 4(b) above;
- (c) not allow any customer to remove Tooling (as defined in the Form Accommodation Agreement) from Borrower's possession unless (i) required to do so by court order, or (ii) the customer pays (or agrees to pay in a written agreement satisfactory to Receiver) all accounts payable owing to Borrower subject to the setoff limitations provided in the Form Accommodation Agreement (regardless of whether the customer has executed a Form Accommodation Agreement);
- (d) use Cash Collateral consistent with the terms of this Agreement;
- (e) use the Employee Claim Reserve to fund vacation pay and accrued but unpaid wages owing to Borrower's employees as of the effective date of the receivership; and
- (f) use its best efforts to get all customers representing less than 4% of Borrower's historical sales to execute and deliver a letter agreement substantially in the form of Exhibit B (the "Letter Agreement") in exchange for the Receiver allowing Borrower to produce goods for such customers.

6. ZP will have no obligations or duties under this Agreement unless and until it is appointed Receiver and this Agreement and the Exhibits hereto being approved by the Court.

7. This Agreement sets forth the entire agreement and understanding of the parties, and supersedes all prior agreements and understandings between the parties with respect to the assignment. This Agreement will be binding on, and inure to the benefit of, the parties and their successors and assigns.


8. This Agreement may be signed in counterparts, each of which will be an original and both of which taken together will constitute one agreement, and facsimile signatures will be treated as original for all purposes.

9. This Agreement may not be changed, waived, discharged or terminated orally, but only by an instrument in writing signed by the party against which enforcement of such change, waiver, discharge or termination is sought.

[End of document –signatures are set forth on the next page]

[Signature page to Agreement Regarding Receivership dated May 4, 2010]

BANK OF MONTREAL

By: 
Name: Dave Coultts
Title: Account Manager
I have authority to bind the Bank

ZEIFMAN PARTNERS INC.

By: _____
Name: Allan Rutman
Title: President
I have authority to bind the
Company

**ACS PRECISION COMPONENTS
PARTNERSHIP**

By: _____
Name: Matthew Richey
Title: Chief Executive Officer


And
By: _____
Name: Douglas Spittal
Title: Executive V-P
We have authority to bind the
Partnership

[Signature page to Agreement Regarding Receivership dated May 4, 2010]

BANK OF MONTREAL

By: _____
Name: Dave Courtts
Title: Account Manager
I have authority to bind the Bank

ZEIFMAN PARTNERS INC.

By: 
Name: Allan Rutman
Title: President
I have authority to bind the
Company

**ACS PRECISION COMPONENTS
PARTNERSHIP**

By: _____
Name: Matthew Richey
Title: Chief Executive Officer

And
By: _____
Name: Douglas Spittal
Title: Executive V-P
We have authority to bind the
Partnership

[Signature page to Agreement Regarding Receivership dated May 4, 2010]

BANK OF MONTREAL

By: _____
Name: Dave Coutts
Title: Account Manager
I have authority to bind the Bank

ZEIFMAN PARTNERS INC.

By: _____
Name: Allan Rutman
Title: President
I have authority to bind the
Company

**ACS PRECISION COMPONENTS
PARTNERSHIP**

By: Matthew Richey
Name: Matthew Richey
Title: Chief Executive Officer

And
By: [Signature]
Name: Douglas Spittal
Title: Executive V-P
We have authority to bind the
Partnership

EXHIBIT A

CUSTOMER ACCOMMODATION AGREEMENT

Zeifman Partners Inc., solely in its capacity as receiver and manager of ACS Precision Components Partnership, an Ontario partnership ("ACS") and _____ ("Customer") enter into this Customer Accommodation Agreement (this "Agreement") as of May ____, 2010.

BACKGROUND

A. ACS manufactures component parts for Customer (the "Component Parts") pursuant to various purchase orders and supply contracts (each a "Purchase Order" and collectively, the "Purchase Orders").

B. ACS defaulted on its obligations to its senior lender, Bank of Montreal ("BMO") and BMO demanded payment of all outstanding obligations on April 27, 2010.

C. On May 6, 2010 at approximately ____ p.m. E.D.T. (the "Effective Date"), the Ontario Superior Court of Justice, Commercial List (the "Receivership Court") entered an order (the "Receivership Order") appointing Zeifman Partners Inc. as receiver and manager of ACS (the "Receiver").

D. The Receivership Order provides that the Receiver is under no obligation to allow ACS to continue to produce Component Parts for any customer unless such customer enters into acceptable arrangements with the Receiver.

E. Subject to the terms and conditions of this Agreement, Receiver has agreed to allow ACS to manufacture and supply Component Parts to Customer.

BASED on the foregoing background and for good and valuable consideration, the receipt and adequacy of which is acknowledged, the parties agree as follows:

TERMS AND CONDITIONS

1. Payment of Existing Accounts. For convenience, all amounts owing by Customer to ACS for Component Parts shipped on or before the Effective Date or for tooling that has received so-called "PPAP" or equivalent approval on or before the Effective Date are collectively referred to as the "Pre-Effective Date Payables". Customer acknowledges and agrees that the Pre-Effective Date Payables are equal to at least CDN \$ _____ and that subject to any Allowed Setoffs (defined below), Customer claims no rights of setoff or any other claim of any nature whatsoever and that the foregoing amount is due and owing, in full, by the Customer to ACS. By May ____, 2010 Customer will pay all Pre-Effective Date Payables subject to the terms of Section 3 below; payment will be made by cheque and must be received by the

Receiver on or before May _____, 2010 at the address set forth under the Receiver's signature below or via wire transfer as follows:

_____, Toronto Canada
SWIFT No: _____
Account No: _____
Account Name: Zeifman Partners, as receiver and manager of
ACS Precision Components Partnership

2. Expedited Payment Terms. For shipments of Component Parts to Customer after the Effective Date (the "Post-Effective Date Payables"), Customer will pay for shipments on terms of net 7 days or better.

3. Limitation of Setoff Rights. With respect to all accounts payable owing to ACS, whether arising before or after the Effective Date, Customer agrees to suspend and not assert any defenses, rights and claims for setoffs, deductions and/or recoupment other than for Allowed Setoffs. For purposes of this Agreement, "Allowed Setoffs" means setoffs, recoupments or deductions for defective or nonconforming products, short shipments, misshipments, or *bona fide* billing errors (improper invoices or mispricing). Provided further that under no circumstances will (a) Allowed Setoffs exceed ten percent (10%) of the face amount of any *bona fide* invoice, or (b) setoffs or recoupments, including Allowed Setoffs, be taken against the Surcharge (as defined below).

4. Surcharges. For all Component Parts shipped to Customer after the Effective Date, Customer agrees to pay a thirty percent (30%) surcharge (the "Surcharge") in excess of the applicable Purchase Order price. Additionally, Customer will bear the cost of premium freight to the extent it is incurred in connection with delivery of Component Parts to Customer. If Receiver, acting reasonably, believes that the Surcharge is insufficient to fully fund Customer's pro-rata share of all cash losses incurred or to be incurred in producing Component Parts for Customer (including Receiver's and its counsel's professional fees and costs, the cost of winding down the operations of ACS when all production ceases and payment of any employee claims other than termination and severance pay), on 5 days' written notice to Customer, unless Customer agrees in writing to increase its Surcharge to the level requested by Receiver, Receiver will have the right to cause ACS to cease production for Customer.

5. Tooling Purchase Orders. Customer previously entered into purchase orders or other agreements (the "Tooling Purchase Orders") with ACS for the tooling, gauges, molds, fixtures, and appurtenances thereto described on Schedule A (collectively, the "Tooling"). In turn, ACS entered into agreements with third parties to manufacture the Tooling (the "Tool Vendor"); as of the Effective Date, the Tooling was not completed such that payment was not due under the applicable Tooling Purchase Order. In respect of the Tooling Purchase Orders, Customer agrees to (a) assume full responsibility for dealing with Tool Vendors (by assuming ACS' obligations to Tool Vendor or entering into a new contract with Tool Vendor(s)), (b) within 10 days after

receipt of reasonable documentation from the Receiver to evidence the amount due, pay to Receiver an amount equal to the sum of any payments previously made by ACS to the Tool Vendors in respect of the Tooling, with such payments made without setoff, recoupment or deduction for any reason, and (c) upon the Tooling receiving final PPAP approval, pay to the Receiver (without setoff or deduction on any basis) an amount equal to the difference between (i) the applicable ACS Tooling Purchase Order price, minus (ii) amounts paid by Customer to Tool Vendors in respect of the Tooling, minus (iii) amounts paid to Receiver under subpart (b) above. Upon Customer's payment of the foregoing amounts, any right, title or interest of the Receiver or ACS to the subject Tooling will pass to Customer and Customer will thereafter be released from any further payment obligation to the Receiver or ACS on account of the Tooling Purchase Order.

6. Inventory Purchase. At the earlier of the time Customer re-sources any Component Part from ACS or when ACS ceases production of Component Parts, Customer agrees to purchase from Receiver (free and clear of all liens, security interests and charges), all raw materials, work in process and finished goods inventory related to the manufacture, production or assembly of the subject Component Part (the "Customer Inventory") that is "useable" and in a "merchantable" condition. The price for the Customer Inventory to be purchased under this Paragraph 6 will be calculated as follows:

- (a) for raw material – 100% of the cost of the raw material, with cost based on ACS' actual landed cost;
- (b) for work-in-process – 100% of the applicable Purchase Order price plus the Surcharge, with such amount pro-rated on a percentage of completion basis; and
- (c) for finished Component Parts – 100% of the applicable Purchase Order price plus the Surcharge.

For the purpose of this Agreement, the term "useable" means inventory in quantities that are reasonably useable by Customer or Customer's new suppliers in the production of Component Parts. The term "merchantable" as used in this Agreement means of good quality and in conformance with any applicable Purchase Order specifications. Customer will pay the purchase price for the Customer Inventory without setoff, recoupment or other deduction of any kind or nature prior to taking delivery of such Customer Inventory.

7. Continue to manufacture; allocation of resources. Subject to the availability of sufficient financing, raw materials, labor, machine capacity and the terms of Paragraph 4 above, Receiver will use its best efforts to cause ACS to continue to manufacture Component Parts in accordance with Customer's requirements. Production capacity and available resources will be allocated equitably among all customers providing accommodations substantially equivalent to those provided in this

Agreement (such customers are referred to collectively as the "Participating Customers").

8. Inventory Bank. Upon Customer's reasonable request and subject to availability of sufficient financing, raw materials, labor, machine capacity and the terms of Paragraph 4 above, Receiver will use its best efforts to cause ACS to build inventory banks of Component Parts ("Inventory Banks"). Inventory Banks will be shipped as produced and Customer will pay for same in accordance with Paragraphs 2, 3, and 4. Receiver will use its best efforts to cause ACS to allocate available capacity and resources equitably among the Participating Customers. For purposes of Paragraph 7 and this Paragraph 8, an "equitable allocation" means that Customer's production will receive at least a pro-rata share of available resources or capacity (including any excess capacity used to produce parts banks) based on the dollar value of Customer's and other Participating Customers' respective purchases from ACS during the one (1) year period prior to the Effective Date.

9. Cooperation in Re-Sourcing. Receiver will cause ACS to provide Customer and its new supplier(s) reasonable access to ACS' manufacturing operations to facilitate the transfer of production of the Component Parts provided such access does not unreasonably interfere with production for other Participating Customers. Further, Customer agrees to give Receiver as much advance notice as possible, and in no event less than twenty-one (21) days' notice, regarding Customers re-sourcing plans so Receiver can manage ACS' operations in an efficient and economical manner.

10. Tooling Acknowledgement.

- (a) Within ten (10) days of execution of this Agreement, Customer will provide Receiver a list of all tooling, dies, test and assembly fixtures, jigs, gauges, paint racks, patterns, casting patterns, cavities, molds and documentation including engineering specifications and test reports together with any accessions, attachments, parts, accessories, substitutions, replacements, and appurtenances used by ACS in connection with its manufacture of Component Parts for the Customer (collectively "Tooling") and claimed to be owned by the Customer. Customer and Receiver will exercise best efforts in good faith to resolve any discrepancy or dispute relating to the ownership of such Tooling.
- (b) As soon as practicable, but in any event no later than forty-five (45) days after the execution of this Agreement, Receiver will attach to this Agreement Schedule B listing all Tooling Customer claims to be owned by Customer and to which the Receiver acknowledges and agrees are owned by Customer (the "Customer's Tooling"). By appending Schedule B, Receiver acknowledges and agrees that Customer's Tooling is owned by the Customer and that no person or entity other than Customer has any right, title or interest in

Customer's Tooling other than ACS' right, subject to Customer's unfettered discretion, to utilize Customer's Tooling in the manufacture of Component Parts pursuant to the terms of the Purchase Orders (as amended by this Agreement). Subject to Customer's compliance with the terms of this Agreement, Customer will have the right to take immediate possession of the Customer's Tooling at any time, should Customer elect to exercise such right, and Receiver agrees to cooperate with Customer in its taking possession of the Customer's Tooling.

- (c) In the event of a dispute as to the ownership of any one or more items of Tooling, Customer will have the right to apply to the Ontario Superior Court of Justice, Commercial List in the receivership proceeding of ACS to determine ownership of such Tooling.

11. No liability. The Receiver will not be deemed to be a successor to ACS in respect of any obligations under the Purchase Orders or the Tooling Purchase Orders (collectively, the "Customer Agreements") and Receiver is acting solely in its capacity of receiver and manager of ACS and with no personal or corporate liability. Subject to the Allowed Setoffs, Customer further agrees that Receiver will have no liability to Customer for, and Customer will indemnify and hold Receiver harmless from and against any claims of third parties for, (a) any failure to supply Component Parts, including without limitation, in the quantities or at the times requested by Customer, (b) breaches by ACS of any agreements it has with Customer, and (c) any liability for non-conforming or defective Component Parts sold to Customer, including in respect of product liability claims and claims for latent defects in such Component Parts. **FURTHER, RECEIVER HAS NOT GIVEN AND WILL NOT BE DEEMED TO HAVE GIVEN ANY CUSTOMER OR ITS SUCCESSORS OR PERMITTED ASSIGNS ANY WARRANTIES (INCLUDING WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE), IN RESPECT OF ANY COMPONENT PARTS OR CUSTOMER INVENTORY. ALL CONDITIONS AND WARRANTIES EXPRESSED OR IMPLIED BY THE SALE OF GOODS ACT OF ONTARIO DO NOT APPLY HERETO AND HAVE BEEN WAIVED BY THE CUSTOMER.**

12. General Terms.

A. Authorization. The parties executing this Agreement warrant that they have the corporate power and authority to execute this Agreement and this Agreement has been duly authorized by the parties.

B. Cooperation. Each party agrees to cooperate fully and in good faith with the other parties and to take all additional actions that may be necessary to give full force and effect to this Agreement.

C. Section Headings. The Section headings used in this Agreement are for convenience of reference only and are not to affect the construction hereof or be taken into consideration in the interpretation of this Agreement.

D. No Waiver; Cumulative Remedies; Unenforceability. No party to this agreement will by any act, delay, indulgence, omission, or otherwise be deemed to have waived any right or remedy under this Agreement, or any other agreement between the parties or between Customer and ACS, or of any breach of the terms and conditions of this Agreement or any other agreement between the parties or between Customer and ACS. A waiver by any party of any right or remedy under this Agreement on any one occasion will not be construed as a bar to any right or remedy which that party would otherwise have had on a subsequent occasion. No failure to exercise, nor any delay in exercising, any right, power, or privilege under this Agreement, by any party will operate as a waiver, nor shall any single or partial exercise of any right, power or privilege under this Agreement preclude any other or future exercise thereof or the exercise of any other right, power or privilege. The rights and remedies under this Agreement are cumulative, may be exercised singly or concurrently, and are not exclusive of any rights and remedies provided by any other agreements or applicable law. If any provision of this Agreement is held to be invalid or unenforceable, the remainder of this Agreement will not be affected thereby.

E. Reservation of Rights. Subject to the terms of this Agreement, Customer expressly reserves and does not waive any claims it has against ACS, including without limitation, for breaches of any Purchase Order, or obligations under any other agreements between Customer and ACS.

F. Waivers and Amendments; Successors and Assigns. No term or provision of this Agreement may be waived, altered, modified, or amended except by a written instrument, duly executed by the parties hereto. This Agreement and all of the parties' obligations are binding upon their respective successors, and together with the rights and remedies of the parties under this Agreement, inure to the benefit of the parties and their respective successors; provided, further, no party will assign any of its rights under this Agreement.

G. Counterparts. This Agreement may be executed in any number of counterparts and by each party hereto on separate counterparts, each of which when so executed and delivered will be an original, but all of which together will constitute one and the same instrument, and it will not be necessary in making proof of this Agreement to produce or account for more than one such counterpart. For purposes of this Agreement, facsimile signatures will be treated as originals.

H. Jurisdiction. Customer agrees to submit to the jurisdiction of the Ontario Superior Court of Justice, Commercial List in connection with any dispute under this Agreement and agrees that if the Receiver is required to seek the assistance of the Receivership Court to enforce this Agreement, in addition to any other remedies

available under applicable law, the Receiver will be entitled to recover its reasonable lawyer's fees and costs so incurred.

I. Entire Agreement; Conflicts; Ambiguous Language. This Agreement, together with any other agreements and schedules referenced to herein or executed in connection with this Agreement, constitutes the entire understanding of the parties in connection with the subject matter hereof. To the extent any term or condition of this Agreement is inconsistent or in conflict with the terms of any other agreements between ACS or the Receiver and the Customer, the terms of this Agreement will govern and control to the extent necessary to resolve such inconsistency or conflict. This Agreement is being entered into among competent persons who are experienced in business and represented by counsel, and has been reviewed by the parties and their respective counsel. Therefore, any ambiguous language in this Agreement will not necessarily be construed against any particular party as the drafter of such language.

J. Governing Law. This Agreement is made in the Province of Ontario and shall be governed by, and construed and enforced in accordance with, the laws of the Province of Ontario and of Canada applicable therein and the parties irrevocably attorn to the jurisdiction of the Court and other appropriate courts of the Province of Ontario in respect of any matters and disputes arising in connection with this Agreement.

K. CONSULTATION WITH COUNSEL. THE PARTIES ACKNOWLEDGE THAT THEY HAVE BEEN GIVEN THE OPPORTUNITY TO CONSULT WITH COUNSEL BEFORE EXECUTING THIS AGREEMENT AND ARE EXECUTING SUCH AGREEMENT WITHOUT DURESS OR COERCION AND WITHOUT RELIANCE ON ANY REPRESENTATIONS, WARRANTIES OR COMMITMENTS OF THE RECEIVER, OTHER THAN THOSE SPECIFICALLY SET FORTH IN THIS AGREEMENT.

[Intentionally left blank, signature page continued on following page]

[Signature page to Customer Accommodation Agreement]

"Receiver"

ZEIFMAN PARTNERS INC., solely in its capacity as Receiver and Manager of ACS Precision Components Partnership and with no personal or corporate liability

By: _____

Its: _____

Address for notices:

One Toronto Street
PO Box 28
Suite 910
Toronto, Ontario M5C 2C6 Canada

"CUSTOMER"

By: _____

Its: _____

Address for notices:

EXHIBIT B

[ZEIFMAN PARTNERS INC. LETTERHEAD]

May ____, 2010

Re: ACS Precision Components Partnership ("ACS")

Dear Customer:

ACS manufactures various component parts (the "Component Parts") for _____ ("Customer" or "you") pursuant to various purchase orders and supply contracts (each a "Purchase Order" and collectively the "Purchase Orders"). At approximately ____ p.m. E.D.T. on May 6, 2010 (the "Effective Date"), the Ontario Superior Court of Justice, Commercial List, entered an order (the "Receivership Order") appointing Zeifman Partners Inc. as receiver and manager (the "Receiver") of ACS.

The Receivership Order provides that the Receiver is under no obligation to allow ACS to continue to produce Component Parts for any customer unless such customer enters into acceptable arrangements with the Receiver. The purpose of this letter agreement is to set forth the terms and conditions pursuant to which the Receiver will allow ACS to manufacture Component Parts for you.

Subject to the availability of sufficient financing, raw materials, labor and machine capacity and subject to the following terms, the Receiver will use its best efforts to cause ACS to continue to manufacture Component Parts in accordance with Customer's requirements:

1. **Payment of Existing Accounts.** You acknowledge and agree that the aggregate amount owing by you to ACS for Component Parts shipped on or before the Effective Date (the "Pre-Effective Date Payables") is no less than CDN \$_____. By May ____, 2010, you will pay all Pre-Effective Date Payables in accordance with the terms of Section 3 below.
2. **Expedited Payment Terms.** For shipments of Component Parts to you after the Effective Date (the "Post-Effective Date Payables"), you will pay for all invoices provided by ACS on terms of net seven (7) days or better.

3. **Limitation of Setoff Rights.** With respect to Pre-Effective Date Payables and Post-Effective Date Payables, you agree to suspend and not assert any defenses, rights and claims for setoffs, deductions and/or recoupment other than for Allowed Setoffs. For purposes of this letter agreement, "Allowed Setoffs" means setoffs, recoupments or deductions for defective or nonconforming products, short shipments, misshipments, or billing errors (improper invoices or mispricing). Provided further that under no circumstances shall (a) Allowed Setoffs exceed ten percent (10%) of the face amount of any *bona fide* invoice, or (b) setoffs or recoupments, including Allowed Setoffs, be taken against the Surcharge (as defined below).
4. **Surcharge.** For all Component Parts shipped to you after the Effective Date, you agree to pay a [thirty percent (30%)] increase (the "Surcharge") in excess of current Purchase Order prices.
5. **Inventory Purchase.** You agree to purchase from Receiver, at the time of resourcing any Component Part, all raw materials, work in process and finished goods inventory related to the manufacture, production or assembly of the subject Component Part (collectively, the "Customer Inventory") that is "useable" and in a "merchantable" condition. The price for the Customer Inventory to be purchased under this Section will be calculated as follows:
 - (a) for raw material – 100% of the cost of the raw material, with cost based on ACS' actual landed cost;
 - (b) for work-in-process – 100% of the applicable Purchase Order price plus the Surcharge, with such amount pro-rated on a percentage of completion basis; and
 - (c) for finished Component Parts – 100% of the applicable Purchase Order price plus the Surcharge.

For the purpose of this Agreement, the term "useable" means inventory in quantities that are reasonably useable by you or your new suppliers in the production of Component Parts. The term "merchantable" as used in this Agreement means of good quality and in conformance with any applicable Purchase Order specifications. You agree to pay the purchase price for the Customer Inventory without setoff, recoupment or other deduction of any kind or nature within three (3) days of taking delivery of such Customer Inventory.

6. **No Liability.** Receiver is acting solely in its capacity of receiver and manager of ACS and with no personal or corporate liability. Further, Receiver will not be deemed to be successors to ACS in respect of any obligations under the Purchase Orders. You also agree that the Receiver will have no liability to you for, (a) any failure to supply Component Parts, including without limitation, in the quantities or at the times requested by you, (b) breaches by ACS of any agreements it has with you, and (c) Component Parts sold to you (including in respect of product liability claims and claims for latent defects in such Component Parts).
7. **No Warranty.** RECEIVER HAS NOT GIVEN AND WILL NOT BE DEEMED TO HAVE GIVEN ANY CUSTOMER OR ITS SUCCESSORS OR PERMITTED ASSIGNS ANY WARRANTIES (INCLUDING WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE), IN RESPECT OF ANY COMPONENT PARTS OR CUSTOMER INVENTORY. ALL CONDITIONS AND WARRANTIES EXPRESSED OR IMPLIED BY THE SALE OF GOODS ACT OF ONTARIO DO NOT APPLY HERETO AND HAVE BEEN WAIVED BY THE CUSTOMER.

Please acknowledge your agreement to these terms by signing in the space provided. This letter may be signed in counterparts and facsimile copies of signatures will constitute originals for all purposes. This letter sets forth the entire understanding of the parties with respect to the subject matter hereof.

ZEIFMAN PARTNERS INC., solely in its capacity as Receiver and Manager of ACS Precision Components Partnership and with no personal or corporate liability

By: _____

Its: _____

Acknowledged and agreed:
[CUSTOMER]

By: _____

Its: _____
an authorized representative

SCHEDULE "B"
RECEIVER CERTIFICATE

CERTIFICATE NO. _____

AMOUNT \$ _____

1. THIS IS TO CERTIFY that Zeifman Partners Inc., the receiver (the "Receiver") of the assets, undertakings and properties ACS Precision Components Partnership acquired for, or used in relation to a business carried on by the Debtor, including all proceeds thereof (collectively, the "Property") appointed by Order of the Ontario Superior Court of Justice (Commercial List) (the "Court") dated the ___ day of _____, 20__ (the "Order") made in an action having Court file number __-CL-_____, has received as such Receiver from the holder of this certificate (the "Lender") the principal sum of \$ _____, being part of the total principal sum of \$ _____ which the Receiver is authorized to borrow under and pursuant to the Order.
2. The principal sum evidenced by this certificate is payable on demand by the Lender with interest thereon calculated and compounded [daily][monthly not in advance on the _____ day of each month] after the date hereof at a notional rate per annum equal to the rate of _____ per cent above the prime commercial lending rate of Bank of _____ from time to time.
3. Such principal sum with interest thereon is, by the terms of the Order, together with the principal sums and interest thereon of all other certificates issued by the Receiver pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property, in priority to the security interests of any other person, but subject to the priority of the charges set out in the Order and in the *Bankruptcy and Insolvency Act*, and the right of the Receiver to indemnify itself out of such Property in respect of its remuneration and expenses.
4. All sums payable in respect of principal and interest under this certificate are payable at the main office of the Lender at Toronto, Ontario.
5. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.

6. The charge securing this certificate shall operate so as to permit the Receiver to deal with the Property as authorized by the Order and as authorized by any further or other order of the Court.

7. The Receiver does not undertake, and it is not under any personal liability, to pay any sum in respect of which it may issue certificates under the terms of the Order.

DATED the ____ day of _____, 20__.

Zeifman Partners Inc., solely in its capacity
as Receiver of the Property, and not in its
personal capacity

Per: _____

Name:

Title:

BANK OF MONTREAL
Applicant
and
ACS PRECISION COMPONENTS
PARTNERSHIP
Respondent

Court File No: 10-8702-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE**

Proceeding commenced at Toronto

ORDER

**MILLER THOMSON LLP
ONE LONDON PLACE
255 QUEENS AVENUE, SUITE 2010
LONDON, ON CANADA N6A 5R8**

Tony Van Klink LSUC#: 29008M
Tel: 519.931-3509
Fax: 519.858.8511

Lawyers for the Applicant

SCHEDULE B

Letter of Award issued by Brose to ACS

AC Precision Components
Mr. Andrew Spittal
730 Fountain Street North
Cambridge, Ontario N3H 4R7
Canada

Brose North America, Inc.

Matthew Kelly
Phone: +1 (248) 339 4772
Fax: +1 (248) 339 4779
e-mail: Matthew.Kelly@brose.com

Letter of Award

Dear Mr. Spittal,

We are pleased to herewith confirm the award of series production of the Small Plastics components for the Brose C1A Latch Program to AC Precision Components.

This letter of award is based on the following assumptions:

1. Price

Part Number	Description	Total Price USD/100	Price Breakdown		
			A Price USD/100	B Price Packaging USD/100	B Price Logistics USD/100
932202-100	Release Lever LH	\$9.13	\$9.03	\$0.10	\$0.00
932203-100	Release Lever RH	\$9.13	\$9.03	\$0.10	\$0.00
932198-100	Locking Lever LH	\$2.79	\$2.73	\$0.06	\$0.00
932200-100	Locking Lever RH	\$2.79	\$2.73	\$0.06	\$0.00
932252-100	Cam emergency locking LH	\$3.60	\$3.54	\$0.06	\$0.00
932253-100	Cam emergency locking RH	\$2.68	\$2.62	\$0.06	\$0.00
932249-100	Outside Locking Lever LHF	\$4.95	\$4.87	\$0.08	\$0.00
932228-100	Transition lever MKS/Ajar LH	\$3.57	\$3.51	\$0.06	\$0.00
932229-100	Transition lever MKS/Ajar RH	\$2.71	\$2.65	\$0.06	\$0.00
932307-100	Actuating Lever outside release LHF	\$4.31	\$4.23	\$0.08	\$0.00
932267-100	Actuating lever CL	\$3.40	\$3.34	\$0.06	\$0.00
932217-100	Cam child lock LHR	\$2.61	\$2.55	\$0.06	\$0.00
932218-100	Cam child lock RHR	\$2.61	\$2.55	\$0.06	\$0.00
932215-100	Transition lever outside operating lever LH	\$6.37	\$6.29	\$0.08	\$0.00
932216-100	Transition lever outside operating lever RH	\$6.37	\$6.29	\$0.08	\$0.00
932234-100	Coupling lever KISI DL DP	\$2.71	\$2.65	\$0.06	\$0.00
932235-100	Coupling lever KISI DL DP	\$2.71	\$2.65	\$0.06	\$0.00
932297-100	Bushing OS OP Lever	\$3.51	\$3.43	\$0.08	\$0.00

Item # on ACS P

15
16
1
2
9
7
13
10
8
11
12
3
4
14
18
5
10

3033 Automation Avenue
Farmington Hills, MI 48326 21
Phone: +1 248 339 4000
Fax: +1 248 339 4099
E-Mail: detroit@brose.com
Internet: www.brose.com

2. Long Term Agreement

Long term price reduction agreement is 3% for 3 years, starting 01/01/2012.

3. Terms and Conditions:

- Delivery terms according to Incoterms 2000 are: FCA, Irapuato, MX, packed in expendable boxes
- Brose production location is intended to be Puebla, MX
- Intec production location is intended to be Irapuato, MX
- Payment of parts on the 25th day of next month after delivery
- The effect of technical changes on the piece price will be evaluated through purchasing and will be implemented into the piece-price upon mutual agreement. All changes are based on the breakdown valid at the point of sourcing

Brose North America, Inc.

4. Tooling

Tooling cost to be covered by separate tooling purchase orders. All tooling maintenance and/or refurbishment costs through the life of the awarded C1A latch program are included in the tooling costs below.

Part Number	Description	Tool Cost USD
932202-100	Release Lever LH	\$13,450.00 ✓
932203-100	Release Lever RH	\$12,800.00 ✓
932198-100	Locking Lever LH	\$11,940.00 ✓
932200-100	Locking Lever RH	\$11,540.00 ✓
932252-100	Cam emergency locking LH	\$16,850.00 ✓
932253-100	Cam emergency locking RH	\$16,500.00 ✓
932249-100	Outside Locking Lever LHF	\$11,940.00 ✓
932228-100	Transition lever MKS/Ajar LH	\$15,450.00 ✓
932229-100	Transition lever MKS/Ajar RH	\$15,100.00 ✓
932307-100	Actuating Lever outside release LHF	\$12,040.00 ✓
932267-100	Actuating lever CL	\$11,690.00 ✓
932217-100	Cam child lock LHR	\$15,350.00 ✓
932218-100	Cam child lock RHR	\$14,850.00 ✓
932215-100	Transition lever outside operating lever LH	\$11,390.00 ✓
932216-100	Transition lever outside operating lever RH	\$10,990.00 ✓
932234-100	Coupling lever KISI DL DP	\$11,990.00 ✓
932235-100	Coupling lever KISI DL DP	\$11,990.00 ✓
932297-100	Bushing OS OP Lever	\$11,940.00 ✓

Payment terms for serial tooling:

- 30% After Receipt of PO
- 30% After Delivery of First-Off Parts for all tools
- 40% After Brose approval of PPAP for all tools

Brose reserves the right to analyze the tool cost, layout and capacity.
Terms and conditions concerning the tooling are as outlined in the tooling order.

3933 Automation Avenue
Auburn Hills, MI 48326

Phone: +1 248 339 4000
Fax: +1 248 339 4099

E-Mail: detroit@brose.com
Internet: www.brose.com

5. Special Agreements

AC Precision Components agrees to make a one time payment of \$75,000 USD to Brose North America, Inc. due after 2 Mio USD in sales is reached for the award of the C1A program. This payment is to be seen separate and does not count to the annual lifetime savings.

Brose North America, Inc.

6. Production Requirements

This program letter of award considers the following annual requirements.

Part Number	Description	2010	2011	2012	2013	2014	2015	2016
932202-100	Release Lever LH	148,000	592,000	592,000	592,000	592,000	592,000	444,000
932203-100	Release Lever RH	148,000	592,000	592,000	592,000	592,000	592,000	444,000
932198-100	Locking Lever LH	148,000	592,000	592,000	592,000	592,000	592,000	444,000
932200-100	Locking Lever RH	148,000	592,000	592,000	592,000	592,000	592,000	444,000
932252-100	Cam emergency locking LH	148,000	592,000	592,000	592,000	592,000	592,000	444,000
932253-100	Cam emergency locking RH	148,000	592,000	592,000	592,000	592,000	592,000	444,000
932249-100	Outside Locking Lever LHF	74,000	296,000	296,000	296,000	296,000	296,000	222,000
932228-100	Transition lever MKS/Ajar LH	148,000	592,000	592,000	592,000	592,000	592,000	444,000
932229-100	Transition lever MKS/Ajar RH	148,000	592,000	592,000	592,000	592,000	592,000	444,000
932307-100	Actuating Lever outside release LHF	66,452	265,808	265,808	265,808	265,808	265,808	199,356
932267-100	Actuating lever CL	296,000	1,184,000	1,184,000	1,184,000	1,184,000	1,184,000	888,000
932217-100	Cam child lock LHR	74,000	296,000	296,000	296,000	296,000	296,000	222,000
932218-100	Cam child lock RHR	74,000	296,000	296,000	296,000	296,000	296,000	222,000
932215-100	Transition lever outside operating lever LH	148,000	592,000	592,000	592,000	592,000	592,000	444,000
932216-100	Transition lever outside operating lever RH	148,000	592,000	592,000	592,000	592,000	592,000	444,000
932234-100	Coupling lever KISI DL DP	74,000	296,000	296,000	296,000	296,000	296,000	222,000
932235-100	Coupling lever KISI DL DP	74,000	296,000	296,000	296,000	296,000	296,000	222,000
932297-100	Bushing OS OP Lever	296,000	1,184,000	1,184,000	1,184,000	1,184,000	1,184,000	888,000

These volume estimates are effective after SOP, and are based on the current forecast of our customer. These figures are estimates and serve only as a guide line for the program annual volumes.

7. Timing

The following milestones are key to the program success and their fulfillment is mandatory for those programs:

First off parts: 01/08/2010
 Dimensional correct parts: 01/22/2010
 PPAP submission to Brose: 02/05/2010
 SOP (@ Brose): 03/01/2010
 SOP (@ Ford): 10/01/2010

The dates above show the original program master schedule. A subsequent timing plan needs to be addressed in the APQP meetings.

3933 Automation Avenue
 Auburn Hills, MI 48326

Phone: +1 248 339 4000
 Fax: +1 248 339 4099

E-Mail: detroit@brose.com
 Internet: www.brose.com

8. Warranty

The Warranty requirements as stated with general terms and conditions version May 2006 and addendum apply.
<http://www.brose.com/ww/en/pub/purchasing/download.htm>

Brose North America, Inc.

9. Quality Requirements

The Quality requirements as stated with general terms and conditions version May 2006 and addendum apply.
<http://www.brose.com/ww/en/pub/purchasing/download.htm>

10. Service Agreement

Agreement between AC Precision Components and Brose is to provide service parts for 5 years after EOP at latest production pricing from the central contract.

11. Applicable Provisions

Provisions to be applied in the following order:

- 1) The individual agreements negotiated between the parties according to the letter of award's text.
- 2) Brose general terms and conditions version May 2006 and addendum.
- 3) The substantive law in force in Michigan, USA without reference to other laws. The application of the United Nations Convention of contracts for the international sale of Goods of April 11, 1980 shall be excluded.

Brose and AC Precision Components agree that it is of the essence of this award to maintain the competitiveness, meaning that the products are competitive with comparable products of competitors with respect to price, technique and quality. In the event that a comparable product is offered to Brose for more competitive conditions, Brose may so inform AC Precision Components in writing and request AC Precision Components to re-establish

3933 Automation Avenue
Auburn Hills, MI 48326

Phone: +1 248 339 4000
Fax: +1 248 339 4099

E-Mail: detroit@brose.com
Internet: www.brose.com

the complete Competitiveness of Goods within a reasonable period of time. AC Precision Components shall ensure that it achieves competitiveness within the above mentioned period of time. In case competitiveness is not achieved within the said period Brose may terminate the award.

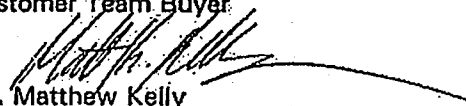
Brose North America, Inc.

Respectfully,

Brose North America
Purchasing Director


I.A. Christian Ketterl

Customer Team Buyer


I.A. Matthew Kelly

Signature supplier

3933 Automation Avenue
Auburn Hills, MI 48326

Phone: +1 248 339 4000
Fax: +1 248 339 4099

E-Mail: detroit@brose.com
Internet: www.brose.com

SCHEDULE C

Purchase Order No. 331895

Purchase Order

AC Precision Components Cambridge
 730 Fountain St N, Bldg #1, Cambridge, ON, N3
 Tel: (519) 650-6600 Purchasing Fax: (519) 650-5925 Fax: (519) 650-5925

To: Arrk Canada Inc.
 17 Elm Drive South
 Wallaceburg ON N8A 5E8
 Canada
 Phone: (519) 627-6078
 Fax: (519) 627-5925

Ship To: ACS Precision Components Partn
 730 Fountain St N, Bldg #1
 Cambridge ON N3H 4R7

P.O. Number: 331895
 Revision: 0
 Issued: Nov 05/9
 Currency: CAD
 F.O.B: Free On Board - Our Dopt
 Ship Via: YOUR TRUCK
 Terms: ~~NET 30~~
 Requested By: DSIRE
 PST Number: 28415248
 GST Number: R100331511

Note:

Order Taken By:

Item	Quantity	Unit	Our Part Number	Description 1	Description 2	Date Required	Unit Price	Extended Amount
1	1	EA	932198	Modular Insert	Locking Lever LH Drawing: Rev.:	5-Nov-9	7,047.0000	7,047.00
2	1	EA	932200	Modular Insert	Locking Lever RH Drawing: Rev.:	5-Nov-9	7,047.0000	7,047.00
3	1	EA	932217	Modular Insert	Cam Child Lock LHR Drawing: Rev.:	5-Nov-9	11,883.0000	11,883.00
4	1	EA	932218	Modular Insert	Cam Child Lock RHR Drawing: Rev.:	5-Nov-9	11,883.0000	11,883.00
5	1	EA	932234	Modular Insert	Coupling Lever KISI DL DP Drawing: Rev.:	5-Nov-9	9,387.0000	9,387.00
6	1	EA	932235	Modular Insert	Coupling Lever KISI DL DP Drawing: Rev.:	5-Nov-9	9,387.0000	9,387.00
7	1	EA	932253	Modular Insert	Cam Emergency Locking Drawing: Rev.:	5-Nov-9	8,867.0000	8,867.00

TERMS 1/3, 1/3, 1/3
 DOWN
 FIRST SHOT
 POAP APPROVAL

[Handwritten signatures and initials over the table rows]

Purchase Order

AC Precision Components Cambridge
 730 Fountain St N, Bldg #1, Cambridge, ON, N3
 Tel: (519) 650-6600 Purchasing Fax: (519) 650-5925 Fax: (519) 650-5925

To: Arrk Canada Inc.
 17 Elm Drive South
 Wallaceburg ON N8A 5E8
 Canada
 Phone: (519) 627-6078
 Fax: (519) 627-5925

Ship To: ACS Precision Components Patrn
 730 Fountain St N, Bldg #1
 Cambridge ON N3H 4R7

P.O. Number: 331895
 Revision: 0
 Issued: Nov 05/9
 Currency: CAD
 F.O.B: Free On Board - Our Dock
 Ship Via: YOUR TRUCK
 Terms: ~~Net 30~~ *Mod. Fy*
 Requested By: DSIRE *Terms*
 PST Number: 28415248
 GST Number: R1003331511

Order Taken By:

Note:

Item	Quantity	Unit	Our Part Number	Description 1	Description 2	Date Required	Unit Price	Extended Amount
8	1	EA	932229	Modular Insert	Transition Lever MKS/Ajar Drawing: Rev.:	5-Nov-9 <i>From Sep Delivery Dates</i>	8,867.0000	8,867.00
9	1	EA	932252	Modular Insert	Cam Emergency Locking Drawing: Rev.:	5-Nov-9 ↓	8,867.0000	8,867.00
10	1	EA	932228	Modular Insert	Transition Lever MKS/Ajar Drawing: Rev.:	5-Nov-9 ↓	8,867.0000	8,867.00
11	1	EA	932307	Modular Insert	Actuating Lever Outside Release Drawing: Rev.:	5-Nov-9 ↓	13,024.0000	13,024.00
12	1	EA	932267	Modular Insert	Actuating Lever CL Drawing: Rev.:	5-Nov-9 ↓	13,700.0000	13,700.00
13	1	EA	932249	Modular Insert	Outside Locking Lever Drawing: Rev.:	5-Nov-9 ↓	11,464.0000	11,464.00
14	1	EA	932215	Modular Insert	Transition Lever Outside Drawing: Rev.:	5-Nov-9 ↓	10,944.0000	10,944.00

Purchase Order

AC Precision Components Cambridge
 730 Fountain St N, Bldg #1, Cambridge, ON, N3
 Tel: (519) 650-6600 Purchasing Fax: (519) 650-5925 Fax: (519) 650-5925

To: Ark Canada Inc.
 17 Elm Drive South
 Wallaceburg ON N8A 5E8
 Canada
 Phone: (519) 627-6078
 Fax: (519) 627-5925

Ship To: ACS Precision Components Partn
 730 Fountain St N, Bldg #1
 Cambridge ON N3H 4R7

P.O. Number: 331895
 Revision: 0
 Issued: Nov 05/9
 Currency: CAD
 F.O.B: Free On Board - Our Doct
 Ship Via: YOUR TRUCK
 Terms: ~~Net 30~~
 Requested By: DSIRE
 PST Number: 28415248
 GST Number: R100331511

Order Taken By:

Note:

Item	Quantity	Unit	Our Part Number	Description 1	Description 2	Date Required	Unit Price	Extended Amount
15	1	EA	932202	Modular Insert	Release Lever LH Drawing: Rev.:	5-Nov-9	11,412.0000	11,412.00
16	1	EA	932203	Modular Insert	Release Lever RH Drawing: Rev.:	5-Nov-9	11,412.0000	11,412.00
17	1	EA	932307	Modular Insert	Actuating Lever Outside Releas Drawing: Rev.:	5-Nov-9	13,492.0000	13,492.00
18	1	EA	932216	Modular Insert	Transition Lever Outside Op. Drawing: Rev.:	5-Nov-9	11,412.0000	11,412.00
19	1	EA	932249	Modular Insert	Outside Locking Lever Drawing: Rev.:	5-Nov-9	11,932.0000	11,932.00
20	1	EA	932215	Modular Insert	Transition Lever Outside Op. Drawing: Rev.:	5-Nov-9	11,412.0000	11,412.00
21	1	EA	932287	Modular Insert	Bushing OS OP Lever Drawing: Rev.:	5-Nov-9	6,888.0000	6,888.00

Purchase Order

AC Precision Components Cambridge
 730 Fountain St N, Bldg #1, Cambridge, ON, N3
 Tel: (519) 650-6600 Purchasing Fax: (519) 650-5925 Fax: (519) 650-5925

To: Ark Canada Inc.
 17 Elm Drive South
 Wallaceburg ON N8A 5E8
 Canada
 Phone: (519) 627-6078
 Fax: (519) 627-5925

Ship To: ACS Precision Components Parin
 730 Fountain St N, Bldg #1
 Cambridge ON N3H 4R7

P.O. Number: 331895
 Revision: 0
 Issued: Nov 05/9
 Currency: CAD
 F.O.B: Free On Board - Our Doct
 Ship Via: YOUR TRUCK
 Terms: ~~NET 30~~
 Requested By: DSIRE
 PST Number: 28415248
 GST Number: R100331511

Order Taken By:

Note:

Item	Quantity	Unit	Our Part Number	Description 1	Description 2	Date Required	Unit Price	Extended Amount
22	1	EA	832287	Modular Insert	Bushing OS OP Lever Drawing: Rev.:	5-Nov-9	6,420.0000	6,420.00
23	1	EA	4 POS HR	Modular Base	Drawing: Rev.:	5-Nov-9	88,932.0000	88,932.00
24	1	EA	2 POS HR	Modular Base	Drawing: Rev.:	5-Nov-9	49,109.0000	49,109.00
25	1	EA	2 POS HR	Modular Base	Drawing: Rev.:	5-Nov-9	49,109.0000	49,109.00

NET 0 July 31, 2010
 NET 0 July 31, 2010
 NET 0 July 31, 2010

BILL TO: AC Precision Components Cambridge, 730 Fountain Street North (Bldg #1), Cambridge, ON N3H 4R7

PO NUMBER, PART NUMBER, DESCRIPTION, UOM, AND QUANTITY MUST SHOW ON EACH CARTON, PACKING SLIP, & INVOICE.

- Please provide all applicable Material Safety Data Sheets, IMDS Information, and WHIMIS Container Labels.
- One packing slip must accompany each shipment.
- Seller must execute acknowledgement copy hereof and return to buyer. No other form of acceptance is binding on buyer. Buyer expressly limits acceptance to the terms stated herein and any additional or different terms proposed by seller shall not be binding on the buyer unless authorized in writing by the buyer whether or not they would materially alter this order.
- Purchaser's standard terms and conditions, in your possession, apply.

5. UNLESS OTHERWISE INDICATED, THE ITEMS ON THIS PURCHASE ORDER ARE: FOB DESTINATION, FREIGHT PREPAID. NO ADDITIONAL FREIGHT CHARGES WILL BE PAID, UNLESS AUTHORIZED BY THE BUYER.

SUB-TOTAL \$	412,764.00
GST \$	20,638.20
PST \$	
TOTAL \$	433,402.20

VENDOR

ACKNOWLEDGMENT BY: _____

DATE: _____

APPROVED BY: _____

DATE: _____

SCHEDULE D

Invoice Numbers 28744, 28745 and 28746



U.S.P.O's And Correspondence
 P.O Box 15, Marine City, Mi. 48039
 ARRK Canada Inc
 17.Elm Drive South
 Wallaceburg On N8A 5E8
 CANADA
 Phone: (519)-627-6078
 Fax: (519)-627-5925

ARRK Canada Inc

Invoice: 28744 ✓

INVOICE

Page: 1
 Date: 11/10/2009

Bill To:
 ANDERSON COOK AUTOMATION TOOLING SYSTEMS
 PRECISION COMPONENTS GROUP
 730 FOUNTAIN STREET NORTH
 CAMBRIDGE ONTARIO N3H 4R7
 CANADA

Ship To:
 ANDERSON COOK AUTOMATION TOOLING SYSTEMS
 PRECISION COMPONENTS GROUP
 730 FOUNTAIN STREET NORTH
 CAMBRIDGE ONTARIO N3H 4R7
 CANADA

PO Number: 331895
 Sales Rep: Eddie Kmit
 Packing Slip:

Terms: Net 30
 Ordered: 11/2/2009
 G.S.T #: 10000 4035

F.O.B:
 Ship Via:
 Ship Date: 11/10/2009

Canadian Dollars

Line	Quantity	Part Number/Description	Revision	Unit Price	Ext Price
1	0.33 EA	932198-020 8" RndMate 420SS_locking level LH	jcOct30.09	7,047.00000EA	2,325.51
		Our Part: 000-8002 Manufacture Fit and Install 1 roundmate insert. Designed For Celcon M90 resin. (420 SS) 4 Cavity Reference ARRK Canada Inc Sales Order No/Line : 14845 / 2 Quote No/Line : 30299 / 101			
2	0.33 EA	932234-030 8" RndMate_Coupling Lever KISI	jcOct30.09	9,387.00000EA	3,097.71
		DL DS Our Part: 000-8002 Manufacture Fit and Install 1 roundmate insert. Designed For Celcon M90 resin. (420 SS) 4 Cavity Reference ARRK Canada Inc Sales Order No/Line : 14845 / 3 Quote No/Line : 30299 / 103			
3	0.33 EA	932235-030 8" RndMate_Coupling Lever KISI	jcOct30.09	9,387.00000EA	3,097.71
		DL DS Our Part: 000-8002 Manufacture Fit and Install 1 roundmate insert. Designed For Celcon M90 resin. (420 SS) 4 Cavity Reference ARRK Canada Inc Sales Order No/Line : 14845 / 4 Quote No/Line : 30299 / 104			
4	0.33 EA	932253-020 8" RndMate_Cam Emergency	jcOct30.09	8,867.00000EA	2,926.11
		Our Part: 000-8002 Manufacture Fit and Install 1 roundmate insert. Designed For Celcon M90 resin. (420 SS) 8 Cavity Reference ARRK Canada Inc Sales Order No/Line : 14845 / 5 Quote No/Line : 30299 / 105			



U.S.P.O.'s And Correspondence P.O. Box 15, Marine City, Mi. 48039
 ARRK Canada Inc
 17 Elm Drive South
 Wallaceburg On N8A 5E8
 CANADA
 Phone: (519)-627-6078
 Fax: (519)-627-5925

ARRK Canada Inc

Invoice: 28744

INVOICE

Page: 2
 Date: 11/10/2009

Bill To:
 ANDERSON COOK AUTOMATION TOOLING SYSTEMS
 PRECISION COMPONENTS GROUP
 730 FOUNTAIN STREET NORTH
 CAMBRIDGE ONTARIO N3H 4R7
 CANADA

Ship To:
 ANDERSON COOK AUTOMATION TOOLING SYSTEMS
 PRECISION COMPONENTS GROUP
 730 FOUNTAIN STREET NORTH
 CAMBRIDGE ONTARIO N3H 4R7
 CANADA

PO Number: 331895
 Sales Rep: Eddie Kmit
 Packing Slip:

Terms: Net 30
 Ordered: 11/2/2009
 G.S.T #: 10000 4035

F.O.B:
 Ship Via:
 Ship Date: 11/10/2009

Canadian Dollars

Line	Quantity	Part Number/Description	Revision	Unit Price	Ext Price
5	0.33 EA	932229-020		8,867.00000EA	2,926.11
		8" RndMate_Transition Lever	jcOct30.09		

Our Part: 000-8002

Manufacture Fit and Install 1 roundmate insert.
 Designed For Celcon M90 resin. (420 SS)
 8 Cavity

Reference ARRK Canada Inc Sales Order No/Line : 14845 / 6 Quote No/Line : 30299 / 106

6	0.33 EA	932200-020		7,047.00000EA	2,325.51
		8" RndMate 420SS_locking level	jcOct30.09		
		RH			

Our Part: 000-8002

Manufacture Fit and Install 1 roundmate insert.
 Designed For Celcon M90 resin. (420 SS)
 4 Cavity

Reference ARRK Canada Inc Sales Order No/Line : 14845 / 7 Quote No/Line : 30299 / 102

- Taxes -	Taxable Amount	Percent	Amount
G.S.T	16,698.66	5.00	834.93
Payment Schedule	Due Date	Amount	
	12/10/2009	17,533.59	

Total: 17,533.59 CAD

ECN 8243
 copy to TT
 1/20/10

7496	384261
APPROVAL Speed Vcherec	to JDE DIST.
300.11351	
due 12/10/09	



ARRK Canada Inc

U.S.P.O's And Correspondence
 P.O Box 15, Marine City, Mi. 48039
 ARRK Canada Inc
 17 Elm Drive South
 Wallaceburg On N8A 5E8
 CANADA
 Phone: (519)-627-6078
 Fax: (519)-627-5925

Invoice: 28745

INVOICE

Page: 1
 Date: 11/10/2009

Bill To:
 ANDERSON COOK AUTOMATION TOOLING SYSTEMS
 PRECISION COMPONENTS GROUP
 730 FOUNTAIN STREET NORTH
 CAMBRIDGE ONTARIO N3H 4R7
 CANADA

Ship To:
 ANDERSON COOK AUTOMATION TOOLING SYSTEMS
 PRECISION COMPONENTS GROUP
 730 FOUNTAIN STREET NORTH
 CAMBRIDGE ONTARIO N3H 4R7
 CANADA

PO Number: 331895
 Sales Rep: Eddie Kmit
 Packing Slip:

Terms: Net 30
 Ordered: 11/2/2009
 G.S.T #: 10000 4035

F.O.B:
 Ship Via:
 Ship Date: 11/10/2009

Canadian Dollars

Line	Quantity	Part Number/Description	Revision	Unit Price	Ext Price
1	0.33 EA	932217-020 8" RndMate_Cam Child Lock LHR	jcOct30.09	11,883.00000EA	3,921.39
Our Part: 000-8003 <i>Manufacture Fit and Install 1 roundmate insert. Designed For Celcon M90 resin. (420 SS) 8 Cavity Reference ARRK Canada Inc Sales Order No/Line : 14846 / 2 Quote No/Line : 30299 / 201</i>					
2	0.33 EA	932218-020 8" RndMate_Cam Child Lock RHR	jcOct30.09	11,883.00000EA	3,921.39
Our Part: 000-8003 <i>Manufacture Fit and Install 1 roundmate insert. Designed For Celcon M90 resin. (420 SS) 8 Cavity Reference ARRK Canada Inc Sales Order No/Line : 14846 / 3 Quote No/Line : 30299 / 202</i>					
3	0.33 EA	932252-020 8" RndMate_Cam Emerg lockg LH/RH	jcOct30.09	8,867.00000EA	2,926.11
Our Part: 000-8003 <i>Manufacture Fit and Install 1 roundmate insert. Designed For Celcon M90 resin. (420 SS) 8 Cavity Reference ARRK Canada Inc Sales Order No/Line : 14846 / 4 Quote No/Line : 30299 / 203</i>					
4	0.33 EA	932228-020 8" RndMateTransLeverMKS/Ajar L/R	jcOct30.09	8,867.00000EA	2,926.11
Our Part: 000-8003 <i>Manufacture Fit and Install 1 roundmate insert. Designed For Celcon M90 resin. (420 SS) 8 Cavity Reference ARRK Canada Inc Sales Order No/Line : 14846 / 5 Quote No/Line : 30299 / 204</i>					

- Taxes -	Taxable Amount	Percent	Amount
G.S.T	13,695.00	5.00	684.75



ARRK Canada Inc

U.S P.O's And Correspondence
 P.O Box 15, Marine City, Mi. 48039
 ARRK Canada Inc
 17 Elm Drive South
 Wallaceburg On N8A 5E8
 CANADA
 Phone: (519)-627-6078
 Fax: (519)-627-5925

Invoice: 28745

INVOICE

Page: 2
 Date: 11/10/2009

Bill To:
 ANDERSON COOK AUTOMATION TOOLING SYSTEMS
 PRECISION COMPONENTS GROUP
 730 FOUNTAIN STREET NORTH
 CAMBRIDGE ONTARIO N3H 4R7
 CANADA

Ship To:
 ANDERSON COOK AUTOMATION TOOLING SYSTEMS
 PRECISION COMPONENTS GROUP
 730 FOUNTAIN STREET NORTH
 CAMBRIDGE ONTARIO N3H 4R7
 CANADA

PO Number: 331895
 Sales Rep: Eddie Kmit
 Packing Slip:

Terms: Net 30
 Ordered: 11/2/2009
 G.S.T #: 10000 4035

F.O.B:
 Ship Via:
 Ship Date: 11/10/2009

Canadian Dollars

Line	Quantity	Part Number/Description	Revision	Unit Price	Ext Price
------	----------	-------------------------	----------	------------	-----------

Payment Schedule

Due Date	Amount
12/10/2009	14,379.75

Total: 14,379.75 CAD

*ECN 5243
 copy to T.T
 11/20/09*

VENDOR #1196	PO # 384262
APPROVAL	C/L DIST
Speed checked to JDE	
300:113515	
OV #	due 12/10/09



U.S P.O's And Correspondence
 P.O Box 15,
 Marine City, Mi.
 48039

ARRK Canada Inc
 17 Elm Drive South
 Wallaceburg On N8A 5E8
 CANADA
 Phone: (519)-627-6078
 Fax: (519)-627-5925

ARRK Canada Inc

Invoice: 28746

INVOICE

Page: 1
 Date: 11/10/2009

Bill To:
 ANDERSON COOK AUTOMATION TOOLING SYSTEMS
 PRECISION COMPONENTS GROUP
 730 FOUNTAIN STREET NORTH
 CAMBRIDGE ONTARIO N3H 4R7
 CANADA

Ship To:
 ANDERSON COOK AUTOMATION TOOLING SYSTE
 PRECISION COMPONENTS GROUP
 730 FOUNTAIN STREET NORTH
 CAMBRIDGE ONTARIO N3H 4R7
 CANADA

PO Number: 331895
 Sales Rep: Eddie Kmit
 Packing Slip:

Terms: Net 30
 Ordered: 11/2/2009
 G.S.T #: 10000 4035

F.O.B:
 Ship Via:
 Ship Date: 11/10/2009

Canadian Dollars

Line	Quantity	Part Number/Description	Revision	Unit Price	Ext Price
.1	0.33	EA 932249-030 8"RndMate.H13.OutsideLockingLev LHF	jcOct30.09	11,932.00000EA	3,937.56
		Our Part: 000-8004 Manufacture Fit and Install 1 roundmate insert. Designed For Crastin SK605 resin. (H-13 44Rc) 4 Cavity Reference ARRK Canada Inc Sales Order No/Line : 14847 / 1 Quote No/Line : 30299 / 301			
2	0.33	EA 932249-030 capacity 8"RndMate.H13.OutsideLockingLev LHF	jcOct30.09	11,464.00000EA	3,783.12
		Our Part: 000-8004 Manufacture Fit and Install 1 roundmate insert. Designed For Crastin SK605 resin. (H-13 44Rc) 4 Cavity Reference ARRK Canada Inc Sales Order No/Line : 14847 / 2 Quote No/Line : 30299 / 302			
3	0.33	EA 932215-030 8"RndMate.H13.Transitn.Lever.os.o p	jcOct30.09	11,412.00000EA	3,765.96
		Our Part: 000-8004 Manufacture Fit and Install 1 roundmate insert. Designed For Crastin SK605 resin. (H-13 44Rc) 4 Cavity Reference ARRK Canada Inc Sales Order No/Line : 14847 / 3 Quote No/Line : 30299 / 303			
4	0.33	EA 932215-030 capacity 8"RndMate.H13.Transitn.Lever.os.o p	jcOct30.09	10,944.00000EA	3,611.52
		Our Part: 000-8004 Manufacture Fit and Install 1 roundmate insert. Designed For Crastin SK605 resin. (H-13 44Rc) 4 Cavity Reference ARRK Canada Inc Sales Order No/Line : 14847 / 4 Quote No/Line : 30299 / 304			



ARRK Canada Inc

U.S.P.O's And Correspondence
 P.O Box 15,
 Marine City, Mi.
 48039

ARRK Canada Inc
 17 Elm Drive South
 Wallaceburg On N8A 5E8
 CANADA
 Phone: (519)-627-6078
 Fax: (519)-627-5925

Invoice: 28746

INVOICE

Page: 2
 Date: 11/10/2009

Bill To:
 ANDERSON COOK AUTOMATION TOOLING SYSTEMS
 PRECISION COMPONENTS GROUP
 730 FOUNTAIN STREET NORTH
 CAMBRIDGE ONTARIO N3H 4R7
 CANADA

Ship To:
 ANDERSON COOK AUTOMATION TOOLING SYSTE
 PRECISION COMPONENTS GROUP
 730 FOUNTAIN STREET NORTH
 CAMBRIDGE ONTARIO N3H 4R7
 CANADA

PO Number: 331895
 Sales Rep: Eddie Kmit
 Packing Slip:

Terms: Net 30
 Ordered: 11/2/2009
 G.S.T #: 10000 4035

F.O.B:
 Ship Via:
 Ship Date: 11/10/2009

Canadian Dollars

Line	Quantity	Part Number/Description	Revision	Unit Price	Ext Price
5	0.33 EA	932216-030 capacity 8"RndMate.H13.Transitn.Lever.os.o p	jcOct30.09	11,412.00000EA	3,765.96
Our Part: 000-8004 <i>Manufacture Fit and Install 1 roundmate insert. Designed For Crastin SK605 resin. (H-13 44Rc) 4 Cavity</i> Reference ARRK Canada Inc Sales Order No/Line : 14847 / 5 Quote No/Line : 30299 / 305					
6	0.33 EA	932267-020 8"RndMate.H13.Actuating Level CL	jcOct30.09	13,700.00000EA	4,521.00
Our Part: 000-8004 <i>Manufacture Fit and Install 1 roundmate insert. Designed For Crastin SK605 resin. (H-13 44Rc) 8 Cavity</i> Reference ARRK Canada Inc Sales Order No/Line : 14847 / 6 Quote No/Line : 30299 / 306					
7	0.33 EA	932307-020 8"RndMate.H13.Actuating Lever	jcOct30.09	13,492.00000EA	4,452.36
Our Part: 000-8004 <i>Manufacture Fit and Install 1 roundmate insert. Designed For Crastin SK605 resin. (H-13 44Rc) 4 Cavity</i> Reference ARRK Canada Inc Sales Order No/Line : 14847 / 7 Quote No/Line : 30299 / 307					
8	0.33 EA	932307-020 capacity 8"RndMate.H13.Actuating Lever	jcOct30.09	13,024.00000EA	4,297.92
Our Part: 000-8004 <i>Manufacture Fit and Install 1 roundmate insert. Designed For Crastin SK605 resin. (H-13 44Rc) 4 Cavity</i> Reference ARRK Canada Inc Sales Order No/Line : 14847 / 8 Quote No/Line : 30299 / 308					



ARRK Canada Inc

U.S.P.O.'s And Correspondence
 P.O Box 15, Marine City, Mi. 48039
 ARRK Canada Inc
 17 Elm Drive South
 Wallaceburg On N8A 5E8
 CANADA
 Phone: (519)-627-6078
 Fax: (519)-627-5925

Invoice: 28746

INVOICE

Page: 3
 Date: 11/10/2009

Bill To:
 ANDERSON COOK AUTOMATION TOOLING SYSTEMS
 PRECISION COMPONENTS GROUP
 730 FOUNTAIN STREET NORTH
 CAMBRIDGE ONTARIO N3H 4R7
 CANADA

Ship To:
 ANDERSON COOK AUTOMATION TOOLING SYSTE
 PRECISION COMPONENTS GROUP
 730 FOUNTAIN STREET NORTH
 CAMBRIDGE ONTARIO N3H 4R7
 CANADA

PO Number: 331895
 Sales Rep: Eddie Kmit
 Packing Slip:

Terms: Net 30
 Ordered: 11/2/2009
 G.S.T #: 10000 4035

F.O.B:
 Ship Via:
 Ship Date: 11/10/2009

Canadian Dollars

Line	Quantity	Part Number/Description	Revision	Unit Price	Ext Price
9	0.33 EA	932202-030 8"RndMate.H13.ReleaseLever LH	jcOct30.09	11,412.00000EA	3,765.96
Our Part: 000-8004 <i>Manufacture Fit and Install 1 roundmate insert. Designed For Grivory GV 6H resin. (H-13 44Rc) 4 Cavity Reference ARRK Canada Inc Sales Order No/Line : 14847 / 9 Quote No/Line : 30299 / 309</i>					
10	0.33 EA	932203-030 8"RndMate.H13.ReleaseLever RH	jcOct30.09	11,412.00000EA	3,765.96
Our Part: 000-8004 <i>Manufacture Fit and Install 1 roundmate insert. Designed For Grivory GV 6H resin. (H-13 44Rc) 4 Cavity Reference ARRK Canada Inc Sales Order No/Line : 14847 / 10 Quote No/Line : 30299 / 310</i>					
11	0.33 EA	920677-100 8"RndMate.H13. Bushing	jcOct30.09	6,888.00000EA	2,273.04
Our Part: 000-8004 <i>Manufacture Fit and Install 1 roundmate insert. Designed For Crastin SK605 resin. (H-13 44Rc) 8 Cavity Reference ARRK Canada Inc Sales Order No/Line : 14847 / 12 Quote No/Line : 30299 / 311</i>					
12	0.33 EA	920677-100 capacity 8"RndMate.H13. Bushing	jcOct30.09	6,421.00000EA	2,118.93
Our Part: 000-8004 <i>Manufacture Fit and Install 1 roundmate insert. Designed For Crastin SK605 resin. (H-13 44Rc) 8 Cavity Reference ARRK Canada Inc Sales Order No/Line : 14847 / 13 Quote No/Line : 30299 / 312</i>					

- Taxes -	<u>Taxable Amount</u>	<u>Percent</u>	<u>Amount</u>
G.S.T	44,059.29	5.00	2,202.96
Payment Schedule		<u>Due Date</u>	<u>Amount</u>
		12/10/2009	46,262.25



U.S P.O's And Correspondence
 P.O Box 15,
 Marine City, Mi.
 48039

ARRK Canada Inc
 17 Elm Drive South
 Wallaceburg On N8A 5E8
 CANADA
 Phone: (519)-627-6078
 Fax: (519)-627-5925

ARRK Canada Inc

Invoice: 28746

INVOICE

Page: 4
 Date: 11/10/2009

Bill To:
 ANDERSON COOK AUTOMATION TOOLING SYSTEMS
 PRECISION COMPONENTS GROUP
 730 FOUNTAIN STREET NORTH
 CAMBRIDGE ONTARIO N3H 4R7
 CANADA

Ship To:
 ANDERSON COOK AUTOMATION TOOLING SYSTE
 PRECISION COMPONENTS GROUP
 730 FOUNTAIN STREET NORTH
 CAMBRIDGE ONTARIO N3H 4R7
 CANADA

PO Number: 331895
 Sales Rep: Eddie Kmit
 Packing Slip:

Terms: Net 30
 Ordered: 11/2/2009
 G.S.T #: 10000 4035

F.O.B:
 Ship Via:
 Ship Date: 11/10/2009

Canadian Dollars

Line	Quantity	Part Number/Description	Revision	Unit Price	Ext Price
Total:					46,262.25 CAD

ECN 8243
 copy to T.T
 4/20/10

VENDOR 71196	PV # 384263
APPROVAL	GA DIST
Speed Vcherv to SDE	
300.11351	
due 12/10/09	

SCHEDULE E

Invoice Numbers 28945, 28946 and 28948



ARRK Canada Inc

U.S P.O's And Correspondence P.O Box 15, Marine City, MI. 48039	ARRK Canada Inc 17 Elm Drive South Wallaceburg On N8A 5E8 CANADA Phone: (519)-627-6078 Fax: (519)-627-5925
---	---

Invoice: 28945

INVOICE

Page: 1
Date: 2/8/2010

Bill To:

ANDERSON COOK AUTOMATION TOOLING SYSTEMS
PRECISION COMPONENTS GROUP
1574 EAGLE STREET
CAMBRIDGE ONTARIO N3H 4S5
CANADA

Ship To:

ANDERSON COOK AUTOMATION TOOLING SYSTE
PRECISION COMPONENTS GROUP
1574 EAGLE STREET
CAMBRIDGE ONTARIO N3H 4S5
CANADA

PO Number: 331895	Terms: Net 30	F.O.B:
Sales Rep: Eddie Kmit	Ordered: 11/2/2009	Ship Via:
Packing Slip:	G.S.T #: 10000 4035	Ship Date: 2/8/2010

Canadian Dollars

Line	Quantity	Part Number/Description	Revision	Unit Price	Ext Price
1	0.33 EA	932249-030 8"RndMate.H13.OutsideLockingLev LHF	jcOct30.09	11,932.00000EA	3,937.56
<p>Our Part: 000-8004</p> <p><i>Manufacture Fit and Install 1 roundmate insert. Designed For Crastin SK605 resin. (H-13 44Rc) 4 Cavity</i></p> <p><i>Reference ARRK Canada Inc Sales Order No/Line : 14847 / 1 Quote No/Line : 30299 / 301</i></p>					
2	0.33 EA	932249-030 capacity 8"RndMate.H13.OutsideLockingLev LHF	jcOct30.09	11,464.00000EA	3,783.12
<p>Our Part: 000-8004</p> <p><i>Manufacture Fit and Install 1 roundmate insert. Designed For Crastin SK605 resin. (H-13 44Rc) 4 Cavity</i></p> <p><i>Reference ARRK Canada Inc Sales Order No/Line : 14847 / 2 Quote No/Line : 30299 / 302</i></p>					
3	0.33 EA	932215-030 8"RndMate.H13.Transitn.Lever.os.o p	jcOct30.09	11,412.00000EA	3,765.96
<p>Our Part: 000-8004</p> <p><i>Manufacture Fit and Install 1 roundmate insert. Designed For Crastin SK605 resin. (H-13 44Rc) 4 Cavity</i></p> <p><i>Reference ARRK Canada Inc Sales Order No/Line : 14847 / 3 Quote No/Line : 30299 / 303</i></p>					
4	0.33 EA	932215-030 capacity 8"RndMate.H13.Transitn.Lever.os.o p	jcOct30.09	10,944.00000EA	3,611.52
<p>Our Part: 000-8004</p> <p><i>Manufacture Fit and Install 1 roundmate insert. Designed For Crastin SK605 resin. (H-13 44Rc) 4 Cavity</i></p> <p><i>Reference ARRK Canada Inc Sales Order No/Line : 14847 / 4 Quote No/Line : 30299 / 304</i></p>					



ARRK Canada Inc

U.S P.O's And Correspondence
 P.O Box 15, Marine City, Mi. 48039
 ARRK Canada Inc
 17 Elm Drive South
 Wallaceburg On N8A 5E8
 CANADA
 Phone: (519)-627-6078
 Fax: (519)-627-5925

Invoice: 28945

INVOICE

Page: 2
 Date: 2/8/2010

Bill To:
 ANDERSON COOK AUTOMATION TOOLING SYSTEMS
 PRECISION COMPONENTS GROUP
 1574 EAGLE STREET
 CAMBRIDGE ONTARIO N3H 4S5
 CANADA

Ship To:
 ANDERSON COOK AUTOMATION TOOLING SYSTEMS
 PRECISION COMPONENTS GROUP
 1574 EAGLE STREET
 CAMBRIDGE ONTARIO N3H 4S5
 CANADA

PO Number: 331895
 Sales Rep: Eddie Kmit
 Packing Slip:

Terms: Net 30
 Ordered: 11/2/2009
 G.S.T #: 10000 4035

F.O.B:
 Ship Via:
 Ship Date: 2/8/2010

Canadian Dollars

Line	Quantity	Part Number/Description	Revision	Unit Price	Ext Price
5	0.33 EA	932216-030 capacity 8"RndMate.H13.Transitn.Lever.os.o p	jcOct30.09	11,412.00000EA	3,765.96
		Our Part: 000-8004 <i>Manufacture Fit and Install 1 roundmate insert. Designed For Crastin SK605 resin. (H-13 44Rc) 4 Cavity Reference ARRK Canada Inc Sales Order No/Line : 14847 / 5 Quote No/Line : 30299 / 305</i>			
6	0.33 EA	932267-020 8"RndMate.H13.Actuating Level CL	jcOct30.09	13,700.00000EA	4,521.00
		Our Part: 000-8004 <i>Manufacture Fit and Install 1 roundmate insert. Designed For Crastin SK605 resin. (H-13 44Rc) 8 Cavity Reference ARRK Canada Inc Sales Order No/Line : 14847 / 6 Quote No/Line : 30299 / 306</i>			
7	0.33 EA	932307-020 8"RndMate.H13.Actuating Lever	jcOct30.09	13,492.00000EA	4,452.36
		Our Part: 000-8004 <i>Manufacture Fit and Install 1 roundmate insert. Designed For Crastin SK605 resin. (H-13 44Rc) 4 Cavity Reference ARRK Canada Inc Sales Order No/Line : 14847 / 7 Quote No/Line : 30299 / 307</i>			
8	0.33 EA	932307-020 capacity 8"RndMate.H13.Actuating Lever	jcOct30.09	13,024.00000EA	4,297.92
		Our Part: 000-8004 <i>Manufacture Fit and Install 1 roundmate insert. Designed For Crastin SK605 resin. (H-13 44Rc) 4 Cavity Reference ARRK Canada Inc Sales Order No/Line : 14847 / 8 Quote No/Line : 30299 / 308</i>			



ARRK Canada Inc

U.S P.O's And Correspondence
 P.O Box 15,
 Marine City, Mi. 48039
 ARRK Canada Inc
 17 Elm Drive South
 Wallaceburg On N8A 5E8
 CANADA
 Phone: (519)-627-6078
 Fax: (519)-627-5925

Invoice: 28945

INVOICE

Page: 3
 Date: 2/8/2010

Bill To:
 ANDERSON COOK AUTOMATION TOOLING SYSTEMS
 PRECISION COMPONENTS GROUP
 1574 EAGLE STREET
 CAMBRIDGE ONTARIO N3H 4S5
 CANADA

Ship To:
 ANDERSON COOK AUTOMATION TOOLING SYSTE
 PRECISION COMPONENTS GROUP
 1574 EAGLE STREET
 CAMBRIDGE ONTARIO N3H 4S5
 CANADA

PO Number: 331895
 Sales Rep: Eddie Kmit
 Packing Slip:

Terms: Net 30
 Ordered: 11/2/2009
 G.S.T #: 10000 4035

F.O.B:
 Ship Via:
 Ship Date: 2/8/2010

Canadian Dollars

Line	Quantity	Part Number/Description	Revision	Unit Price	Ext Price
9	0.33 EA	932202-030 8"RndMate.H13.ReleaseLever LH	jcOct30.09	11,412.00000EA	3,765.96
		Our Part: 000-8004 <i>Manufacture Fit and Install 1 roundmate insert. Designed For Grivory GV 6H resin. (H-13 44Rc) 4 Cavity Reference ARRK Canada Inc Sales Order No/Line : 14847 / 9 Quote No/Line : 30299 / 309</i>			
10	0.33 EA	932203-030 8"RndMate.H13.ReleaseLever RH	jcOct30.09	11,412.00000EA	3,765.96
		Our Part: 000-8004 <i>Manufacture Fit and Install 1 roundmate insert. Designed For Grivory GV 6H resin. (H-13 44Rc) 4 Cavity Reference ARRK Canada Inc Sales Order No/Line : 14847 / 10 Quote No/Line : 30299 / 310</i>			
11	0.33 EA	920677-100 8"RndMate.H13. Bushing	jcOct30.09	6,888.00000EA	2,273.04
		Our Part: 000-8004 <i>Manufacture Fit and Install 1 roundmate insert. Designed For Crastin SK605 resin. (H-13 44Rc) 8 Cavity Reference ARRK Canada Inc Sales Order No/Line : 14847 / 12 Quote No/Line : 30299 / 311</i>			
12	0.33 EA	920677-100 capacity 8"RndMate.H13. Bushing	jcOct30.09	6,421.00000EA	2,118.93
		Our Part: 000-8004 <i>Manufacture Fit and Install 1 roundmate insert. Designed For Crastin SK605 resin. (H-13 44Rc) 8 Cavity Reference ARRK Canada Inc Sales Order No/Line : 14847 / 13 Quote No/Line : 30299 / 312</i>			



U.S P.O's And Correspondence P.O Box 15, Marine City, Mi. 48039
 ARRK Canada Inc 17 Elm Drive South Wallaceburg On N8A 5E8 CANADA
 Phone: (519)-627-6078 Fax: (519)-627-5925

ARRK Canada Inc

Invoice: 28945 ✓

INVOICE

Page: 4
 Date: 2/8/2010 ✓

Bill To:
 ANDERSON COOK AUTOMATION TOOLING SYSTEMS
 PRECISION COMPONENTS GROUP
 1574 EAGLE STREET
 CAMBRIDGE ONTARIO N3H 4S5
 CANADA

Ship To:
 ANDERSON COOK AUTOMATION TOOLING SYSTEMS
 PRECISION COMPONENTS GROUP
 1574 EAGLE STREET
 CAMBRIDGE ONTARIO N3H 4S5
 CANADA

PO Number: 331895 Terms: Net 30 F.O.B:
 Sales Rep: Eddie Kmit Ordered: 11/2/2009 Ship Via:
 Packing Slip: G.S.T #: 10000 4035 Ship Date: 2/8/2010

Canadian Dollars

Line	Quantity	Part Number/Description	Revision	Unit Price	Ext Price
13	0.33 EA	920677-100 capacity 8"RndMate.H13. Bushing	jcOct30.09	6,421.00000EA	2,118.93

Our Part: 000-8004
 Manufacture Fit and Install 1 roundmate insert.
 Designed For Crastin SK605 resin. (H-13 44Rc)
 8 Cavity
 Reference ARRK Canada Inc Sales Order No/Line : 14847 / 13 Quote No/Line : 30299 / 312

- Taxes -	Taxable Amount	Percent	Amount
G.S.T	46,178.22	5.00	2,308.91
Payment Schedule		Due Date	Amount
		3/10/2010	48,487.13 ✓

Total: 48,487.13 CAD

ECN 8243
 copy to T.T.
 4/20/10

ARRK CAN
 APPROVAL
 14100.000
 due 3/25/10



U.S P.O's And Correspondence
 P.O Box 15,
 Marine City, Mi. 48039

ARRK Canada Inc
 17 Elm Drive South
 Wallaceburg On N8A 5E8
 CANADA
 Phone: (519)-627-6078
 Fax: (519)-627-5925

ARRK Canada Inc

Invoice: 28946

INVOICE

Page: 1
 Date: 2/8/2010

<p>Bill To:</p> <p>ANDERSON COOK AUTOMATION TOOLING SYSTEMS PRECISION COMPONENTS GROUP 1574 EAGLE STREET CAMBRIDGE ONTARIO N3H 4S5 CANADA</p>	<p>Ship To:</p> <p>ANDERSON COOK AUTOMATION TOOLING SYSTEMS PRECISION COMPONENTS GROUP 1574 EAGLE STREET CAMBRIDGE ONTARIO N3H 4S5 CANADA</p>
--	--

PO Number: 331895 Terms: Net 30 F.O.B:
 Sales Rep: Eddie Kmit Ordered: 11/2/2009 Ship Via:
 Packing Slip: G.S.T #: 10000 4035 Ship Date: 2/8/2010

Canadian Dollars

Line	Quantity	Part Number/Description	Revision	Unit Price	Ext Price
1	0.33 EA	932217-020 8" RndMate_Cam Child Lock LHR	jcOct30.09	11,883.00000EA	3,921.39
Our Part: 000-8003 <i>Manufacture Fit and Install 1 roundmate insert. Designed For Celcon M90 resin. (420 SS) 8 Cavity Reference ARRK Canada Inc Sales Order No/Line : 14846 / 2 Quote No/Line : 30299 / 201</i>					
2	0.33 EA	932218-020 8" RndMate_Cam Child Lock RHR	jcOct30.09	11,883.00000EA	3,921.39
Our Part: 000-8003 <i>Manufacture Fit and Install 1 roundmate insert. Designed For Celcon M90 resin. (420 SS) 8 Cavity Reference ARRK Canada Inc Sales Order No/Line : 14846 / 3 Quote No/Line : 30299 / 202</i>					
3	0.33 EA	932252-020 8" RndMate_Cam Emerg lockg LH/RH	jcOct30.09	8,867.00000EA	2,926.11
Our Part: 000-8003 <i>Manufacture Fit and Install 1 roundmate insert. Designed For Celcon M90 resin. (420 SS) 8 Cavity Reference ARRK Canada Inc Sales Order No/Line : 14846 / 4 Quote No/Line : 30299 / 203</i>					
4	0.33 EA	932228-020 8"RndMateTransLeverMKS/Ajar L/R	jcOct30.09	8,867.00000EA	2,926.11
Our Part: 000-8003 <i>Manufacture Fit and Install 1 roundmate insert. Designed For Celcon M90 resin. (420 SS) 8 Cavity Reference ARRK Canada Inc Sales Order No/Line : 14846 / 5 Quote No/Line : 30299 / 204</i>					

- Taxes -	<u>Taxable Amount</u>	<u>Percent</u>	<u>Amount</u>
G.S.T	13,695.00	5.00	684.75



U.S P.O's And Correspondence
 P.O Box 15, Marine City, Mi. 48039
 ARRK Canada Inc
 17 Elm Drive South
 Wallaceburg On N8A 5E8
 CANADA
 Phone: (519)-627-6078
 Fax: (519)-627-5925

ARRK Canada Inc

Invoice: 28946

INVOICE

Page: 2
 Date: 2/8/2010

Bill To:
 ANDERSON COOK AUTOMATION TOOLING SYSTEMS
 PRECISION COMPONENTS GROUP
 1574 EAGLE STREET
 CAMBRIDGE ONTARIO N3H 4S5
 CANADA

Ship To:
 ANDERSON COOK AUTOMATION TOOLING SYSTE
 PRECISION COMPONENTS GROUP
 1574 EAGLE STREET
 CAMBRIDGE ONTARIO N3H 4S5
 CANADA

PO Number: 331895
 Sales Rep: Eddie Kmit
 Packing Slip:

Terms: Net 30
 Ordered: 11/2/2009
 G.S.T #: 10000 4035

F.O.B:
 Ship Via:
 Ship Date: 2/8/2010

Canadian Dollars

Line	Quantity	Part Number/Description	Revision	Unit Price	Ext Price
------	----------	-------------------------	----------	------------	-----------

Payment Schedule	Due Date	Amount
	3/10/2010	14,379.75

Total: 14,379.75 CAD

ECN 8243
 copy to TT
 H/20/10

VENDOR: ARRCAN
 2/24/10
 DISC
 14100.000
 due 3/25/10



U.S P.O's And ARRK Canada Inc
 Correspondence 17 Elm Drive South
 P.O Box 15, Wallaceburg On N8A 5E8
 Marine City, Mi. CANADA
 48039 Phone: (519)-627-6078
 Fax: (519)-627-5925

ARRK Canada Inc

Invoice: 28948

INVOICE

Page: 1
 Date: 2/8/2010

Bill To:
 ANDERSON COOK AUTOMATION TOOLING SYSTEMS
 PRECISION COMPONENTS GROUP
 1574 EAGLE STREET
 CAMBRIDGE ONTARIO N3H 4S5
 CANADA

Ship To:
 ANDERSON COOK AUTOMATION TOOLING SYSTE
 PRECISION COMPONENTS GROUP
 1574 EAGLE STREET
 CAMBRIDGE ONTARIO N3H 4S5
 CANADA

PO Number: 331895
 Sales Rep: Eddie Kmit
 Packing Slip:

Terms: Net 30
 Ordered: 11/2/2009
 G.S.T #: 10000 4035

F.O.B:
 Ship Via:
 Ship Date: 2/8/2010

Canadian Dollars

Line	Quantity	Part Number/Description	Revision	Unit Price	Ext Price
1	0.33 EA	932198-020 8" RndMate 420SS_locking level LH	jcOct30.09	7,047.00000EA	2,325.51
		Our Part: 000-8002 <i>Manufacture Fit and Install 1 roundmate insert. Designed For Celcon M90 resin. (420 SS) 4 Cavity Reference ARRK Canada Inc Sales Order No/Line : 14845 / 2 Quote No/Line : 30299 / 101</i>			
2	0.33 EA	932234-030 8" RndMate_Coupling Lever KISI	jcOct30.09	9,387.00000EA	3,097.71
		DL DS Our Part: 000-8002 <i>Manufacture Fit and Install 1 roundmate insert. Designed For Celcon M90 resin. (420 SS) 4 Cavity Reference ARRK Canada Inc Sales Order No/Line : 14845 / 3 Quote No/Line : 30299 / 103</i>			
3	0.33 EA	932235-030 8" RndMate_Coupling Lever KISI	jcOct30.09	9,387.00000EA	3,097.71
		DL DS Our Part: 000-8002 <i>Manufacture Fit and Install 1 roundmate insert. Designed For Celcon M90 resin. (420 SS) 4 Cavity Reference ARRK Canada Inc Sales Order No/Line : 14845 / 4 Quote No/Line : 30299 / 104</i>			
4	0.33 EA	932253-020 8" RndMate_Cam Emergency	jcOct30.09	8,867.00000EA	2,926.11
		Our Part: 000-8002 <i>Manufacture Fit and Install 1 roundmate insert. Designed For Celcon M90 resin. (420 SS) 8 Cavity Reference ARRK Canada Inc Sales Order No/Line : 14845 / 5 Quote No/Line : 30299 / 105</i>			



U.S.P.O's And Correspondence
 P.O Box 15, Marine City, MI 48039
 ARRK Canada Inc
 17 Elm Drive South
 Wallaceburg On N8A 5E8
 CANADA
 Phone: (519)-627-6078
 Fax: (519)-627-5925

ARRK Canada Inc

Invoice: 28948 ✓

INVOICE

Page: 2 ✓
 Date: 2/8/2010

Bill To:
 ANDERSON COOK AUTOMATION TOOLING SYSTEMS
 PRECISION COMPONENTS GROUP
 1574 EAGLE STREET
 CAMBRIDGE ONTARIO N3H 4S5
 CANADA

Ship To:
 ANDERSON COOK AUTOMATION TOOLING SYSTE
 PRECISION COMPONENTS GROUP
 1574 EAGLE STREET
 CAMBRIDGE ONTARIO N3H 4S5
 CANADA

PO Number: 331895
 Sales Rep: Eddie Kmit
 Packing Slip:

Terms: Net 30
 Ordered: 11/2/2009
 G.S.T #: 10000 4035

F.O.B:
 Ship Via:
 Ship Date: 2/8/2010

Canadian Dollars

Line	Quantity	Part Number/Description	Revision	Unit Price	Ext Price
5	0.33 EA	932229-020 8" RndMate_Transition Lever	jcOct30.09	8,867.00000EA	2,926.11
Our Part: 000-8002 <i>Manufacture Fit and Install 1 roundmate insert. Designed For Celcon M90 resin. (420 SS) 8 Cavity Reference ARRK Canada Inc Sales Order No/Line : 14845 / 6 Quote No/Line : 30299 / 106</i>					
6	0.33 EA	932200-020 8" RndMate 420SS_locking level RH	jcOct30.09	7,047.00000EA	2,325.51
Our Part: 000-8002 <i>Manufacture Fit and Install 1 roundmate insert. Designed For Celcon M90 resin. (420 SS) 4 Cavity Reference ARRK Canada Inc Sales Order No/Line : 14845 / 7 Quote No/Line : 30299 / 102</i>					

- Taxes -	<u>Taxable Amount</u>	<u>Percent</u>	<u>Amount</u>
G.S.T	16,698.66 ✓	5.00	834.93
Payment Schedule	<u>Due Date</u>	<u>Amount</u>	
	3/10/2010	17,533.59	

Total: 17,533.59 CAD

*ECN 8243
 copy to T.T
 4/25/10*

VENDOR ARRCAN
 APPROVAL
 14100.000
 due 3/25
 2/24/10
 DIST.

SCHEDULE F

Quote Number 30563 dated November 11, 2009



ARRK Canada Inc

P.O Box 15,
Marine City, Mi.
48039

17 Elm Drive South
Wallaceburg On N8A 5E8
CANADA
Phone: (519)-627-6078
Fax: (519)-627-5925

QUOTE

Quote Number: 30563

Page: 1

Attention :
SEAN MEYER
ANDERSON COOK AUTOMATION TOOLING SYSTEMS
PRECISION COMPONENTS GROUP
730 FOUNTAIN STREET NORTH
CAMBRIDGE ONTARIO N3H 4R7
CANADA

Date: 11/11/2009
Expires: 12/11/2009

Dear Sean:
Please find the attached quotation for the costs involved for the insert change. Please feel free to contact me with any questions.

Line Description

1 Insert Changes

Customer Part No : 932200-020

Our Part No : 000-8002

Below is the cost for the following:
1/ Change (2) inserts sets from 420SS to H13.
2/ Add 1/2" to the retaining plates (44)

Lead Time:
Day for Day slip

Unit Price
5,986.00
Canadian Dollars

Line Description

2 Terms & Conditions

Our Part No : 000

- Delivery is from receipt of purchase order to frame completion tryout.
- All prices are quoted in U.S. currency.
- Terms are 100% due July 31, 2009
- Ex-Works Arrk Canada.
- Quote is valid for 30 days.
- Upon acceptance of the quotation, by issuance of an order, not withstanding the terms of such order, the purchaser grants Arrk Canada a security interest in the tool. The security interest shall be continuing security to Arrk Canada to secure payment until paid in full. The security granted shall be governed by and constructed in accordance with the Personal Property Security Act (Ontario) or in the applicable jurisdiction of the purchaser.

Thank you for the opportunity to quote your valued business.

Sincerely
Eddie Kmit

CC: Jamie Westfall

SCHEDULE G

Purchase Order number 332012

Purchase Order

AC Precision Components Cambridge
 730 Fountain St N, Bldg #1, Cambridge, ON, N3
 Tel: (519) 650-6600 Purchasing Fax: (519) 650-5925 Fax: (519) 650-5925

To: Arrk Canada Inc.
 17 Elm Drive South
 Wallaceburg ON N8A 5E8
 Canada
 Phone: (519) 627-6078
 Fax: (519) 627-5925

Ship To: ACS Precision Components Partn
 730 Fountain St N, Bldg #1
 Cambridge ON N3H 4R7
 Note that as of December 1, 2009, our
 ship-to address will be:
 #2-1574 Eagle St. N.
 Cambridge, Ontario N3H 4S5

P.O. Number: 332012
 Revision: 0
 Issued: Nov 27/9
 Currency: CAD
 F.O.B: Free On Board - Our Dock
 Ship Via: YOUR TRUCK
 Terms: Net 30
 Requested By: DSIRE
 PST Number: 28415248
 GST Number: R100331511

Order Taken By:

Note:

Item	Quantity	Unit	Our Part Number	Description 1	Description 2	Date Required	Unit Price	Extended Amount
1	1	EA	QUOTE 30563	1) Change 2 inserts to H13	2) add 1/2" to retaining plates Drawing: Rev.:	27-Nov-9	5,986.0000	5,986.00

PAID

PLEASE ACKNOWLEDGE ORDER

BILL TO: AC Precision Components Cambridge, 730 Fountain Street North (Bldg #1), Cambridge, ON N3H 4R7

PO NUMBER, PART NUMBER, DESCRIPTION, UOM, AND QUANTITY MUST SHOW ON EACH CARTON, PACKING SLIP, & INVOICE.

- Please provide all applicable Material Safety Data Sheets, IMDS information, and WHIMIS Container Labels.
- One packing slip must accompany each shipment.
- Seller must execute acknowledgement copy hereof and return to buyer. No other form of acceptance is binding on buyer. Buyer expressly limits acceptance to the terms stated herein and any additional or different terms proposed by seller shall not be binding on the buyer unless authorized in writing by the buyer whether or not they would materially alter this order.
- Purchaser's standard terms and conditions, in your possession, apply.
- UNLESS OTHERWISE INDICATED, THE ITEMS ON THIS PURCHASE ORDER ARE: **FOB DESTINATION, FREIGHT PREPAID** NO ADDITIONAL FREIGHT CHARGES WILL BE PAID, UNLESS AUTHORIZED BY THE BUYER.

SUB-TOTAL \$	5,986.00
GST \$	299.30
PST \$	
TOTAL \$	6,285.30

VENDOR ACKNOWLEDGMENT BY: _____

APPROVED BY: _____

DATE: 11/27/09

SCHEDULE H

Invoice 28947 dated February 8, 2010



U.S.P.O's And Correspondence P.O Box 15, Marine City, Mi. 48039
 ARRK Canada Inc
 17 Elm Drive South
 Wallaceburg On N8A 5E8
 CANADA
 Phone: (519)-627-6078
 Fax: (519)-627-5925

ARRK Canada Inc

Invoice: 28947 ✓

INVOICE

Page: 1
 Date: 2/8/2010 ✓

Bill To:
 ANDERSON COOK AUTOMATION TOOLING SYSTEMS
 PRECISION COMPONENTS GROUP
 1574 EAGLE STREET
 CAMBRIDGE ONTARIO N3H 4S5
 CANADA

Ship To:
 ANDERSON COOK AUTOMATION TOOLING SYSTE
 PRECISION COMPONENTS GROUP
 1574 EAGLE STREET
 CAMBRIDGE ONTARIO N3H 4S5
 CANADA

PO Number: 332012
 Sales Rep: Eddie Kmit
 Packing Slip:

Terms: Net 30
 Ordered: 11/27/200
 G.S.T #: 10000 4035

F.O.B:
 Ship Via:
 Ship Date: 2/8/2010

Canadian Dollars

Line	Quantity	Part Number/Description	Revision	Unit Price	Ext Price
------	----------	-------------------------	----------	------------	-----------

1	1.00	EA 932200-020 Insert Changes		5,986.00000EA	5,986.00
---	------	---------------------------------	--	---------------	----------

Our Part: 000-8002 1

Below is the cost for the following:
 1/ Change (2) inserts sets from 420SS to H13.
 2/ Add 1/2" to the retaining plates (44)

Reference ARRK Canada Inc Sales Order No/Line : 14884 / 1 Quote No/Line : 30563 / 1

- Taxes -	Taxable Amount	Percent	Amount
G.S.T	5,986.00	5.00	299.30
Payment Schedule		Due Date	Amount
		3/10/2010	6,285.30

Total: 6,285.30 CAD ✓

*ECN 8243
 copy to T.T
 4/20/10*

ENDOR ARRCAN
 APPROVAL
 PV# 2/24/10
 14100-000
 due 3/25/10

SCHEDULE I

Demand for Repossession of Goods



17 Elm Drive South
Wallaceburg, ON
N8A 5E8

416-256-4001

TO: Jonathan Rutman (Zeifman Partners Inc.)

FROM: Thomas Brennan

I am writing with respect to the May 6th 2010 letter regarding ACS Precision Components Partnership entering into Receivership.

We are a tooling supplier for ACS that is currently working on and has delivered tools over the past 30 days that have not been paid for.

Attached is a copy of a Form 75 with supporting documentation for your review and consideration.

Please let me know if you require any additional information at this time.

I appreciate your time and consideration and look forward to future correspondence.

Thanks,

Tom Brennan, MBA


Controller

AarKel Tool and Die Inc.

17 Elm Drive South, Wallaceburg, Ont, N8A 5E8

P: 519-627-6078 Ext. 327

C: 519-360-8923

A  Revstone Company

Form 75
Demand for Repossession of Goods

(Paragraph 81.1(1)(a) of the Act)

To: Zelfman Partners Inc., Receiver

Aarkel Tool and Die Inc. (Formerly Arrk Canada Inc.) of 17 Elm Drive South, Wallaceburg, Ontario N8A 5E8, supplier, hereby demands access to and repossession of the goods described below, which were sold and delivered to ACS Precision Components Partnership, operating as AC Precision Components Cambridge, the purchaser, on the dates and in accordance with the terms set out in the attached documents:

Attached are copies of the signed packing slips for products delivered within the past 30 days to AC Precision Components Cambridge. See attached spreadsheet for product descriptions. See attached shipper corresponding to the below:

Insert ID: C&D on Shipper 15330 – 5/5/2010

Insert ID: I, J, O, P, S & T on Shipper 15311 – 4/30/2010

Insert ID: G&H on Shipper 15294 – 4/21/2010

Whereas there is a receiver within the meaning of subsection 243(2) of the Act, appointed in respect of the purchaser's property, the receiver is required to release the goods described above in accordance with subsection 81.1(1) of the Act.

Dated at Wallaceburg, Ontario this 12th day of May, 2010.

Aarkel Tool and Die Inc. (formerly Arrk Canada Inc.)
attn: Thomas Brennan
17 Elm Drive South, Wallaceburg, Ontario N8A 5E8
Supplier

Telephone Number: 519-627-6078 ext 327

Fax Number: 519-627-5925

E-mail Address: tbrennan@aarkel.com

NOTE: *If a copy of this Form is sent electronically by means such as email, the name and contact information of the sender, prescribed in Form 1.1, must be added at the end of the document*



U.S.P.O.'s Add
Correspondence
P.O. Box 15,
Marine City, MI.
48039

17 Elm Drive South
Wallaceburg On N8A 5E8
CANADA
Phone: (519)-627-6078
Fax: (519)-627-5925

ATTENTION: PACKING SLIP

Packing Slip: 15330

Page: 1

Sold To:	Ship To: ANDERSON COOK AUTOMATION TOOLING SYSTEMS 1574 EAGLE ST CAMBRIDGE ONTARIO N3H 4S5 CANADA
Attention :	Attention :

Ship Via: YOUR TRUCK
Ship Date: 5/5/2010

Tracking No :

Prepaid : No Collect : No
Total Weight : 200 LBS

Item No. Qty Description Customer P.O. No. Our Job No. Rev.

1 1.00 Inserts 8002 1

*****Anderson Cook sending truck for items 5/5/10*****
Going: (2) Inserts C&D
Approved to Ship: Yes
Program Manager: Patrick Yu
Customer job#: 8002 C&D
Description of good being shipped
-(2) multi cavity plastic injection mold inserts C&D

CB INDEX.

Received By :

[Handwritten Signature]

Signature

Company

Date

Note : If you do not receive the goods enumerated above , please notify us at once and return this slip.



U.S.P.O.'s And
Correspondence
P.O Box 15,
Marine City, MI
48039

17 Elm Drive South
Wallaceburg On N8A 5E8
CANADA
Phone: (519)-627-6078
Fax: (519)-627-5925

PACKING SLIP

Packing Slip: 15311

Page: 1

Sold To: 	Ship To: ANDERSON COOK AUTOMATION TOOLING SYSTEMS 1574 EAGLE ST CAMBRIDGE ONTARIO N3H 4S5 CANADA
Attention :	Attention :

Ship Via: YOUR TRUCK
Ship Date: 4/30/2010

Tracking No :

Prepaid : No Collect : No
Total Weigh : 400 LBS

Qty	Part No	Unit	Description	Customer P.O.No	Our Job No	Rev
-----	---------	------	-------------	-----------------	------------	-----

1		6.00	Inserts		8004	1
---	--	------	---------	--	------	---

AAR-KEL MOULDS DISPATCH

Anderson Cook sending truck for items 30apr10
Do not load until 6 insert sets are offloaded

-(6) Insert sets total
job 8003 Inserts I, J
job 8004 Inserts O,P,S,T

Approved to Ship: Yes
Program Manager: Patrick Yu
Final sale: No

Ship From: N/A - being picked up by Anderson Cook
Address:

Customer job#: 8004 K&L, Q
Part number:
PO # (for final sale only):
Total Weight: 400 LBS
Description of good being shipped
-(6) multi cavity plastic injection Insert I,J,O,P,S,T

Received By :

[Handwritten Signature]
Signature

Company

Date

Note : If you do not receive the goods enumerated above , please notify us at once and return this slip.



U.S.P.O.'s And
Correspondence
P.O Box 15,
Marina City, MI
48039

17 Elm Drive South
Wallaceburg On N8A 5E8
CANADA
Phone: (519)-627-6078
Fax: (519)-627-5925

PACKING SLIP

Packing Slip: 15294

Page: 1

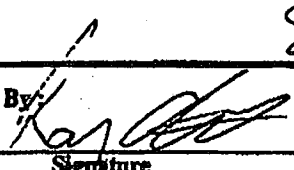
Sold To:	Ship To: ANDERSON COOK AUTOMATION TOOLING SYSTEMS PRECISION COMPONENTS GROUP 1574 EAGLE STREET CAMBRIDGE ONTARIO N3H 4S5 CANADA
Attention :	Attention :

Ship Via: YOUR TRUCK
Ship Date: 4/21/2010

Tracking No :

Prepaid : No Collect : No
Total Weigh : 1,300 LBS

Line	Quantity	Description	Customer P.O. No.	Our Job No.	Rev.
1	4.00	Inserts ***Anderson Cook possibly sending truck for items 4/21/10*** ***Do not load until items are offloaded***		8002	1
2	2.00	-(4) insert sets A,B,E,&F w/4 Pos Frame Inserts -(2) Inserts G&H		8003	1
3	3.00	Inserts -(3) Inserts K,L,Q (Plant 2)		8004	1

Received By:  INDEX FLEIGHT. _____
Signature Company Date

Note : If you do not receive the goods enumerated above , please notify us at once and return this slip.

Job no.	Insert I.D.	Current Location (as of 5/13/10)	Sales Order	Original PO#	Program Name	Description	Material
8002	C	Anderson Cook	14845	331895	Ford CIA	Coupling Lever KSI D/L OP LH	8" Roundmate H13
	D	Anderson Cook	14845	331895	Ford CIA	Coupling Lever KSI D/L OP RH	8" Roundmate H13
8003	G	Anderson Cook	14846	331895	Ford CIA	Cam Child Lock LHR	8" Roundmate Stainless Steel
	H	Anderson Cook	14846	331895	Ford CIA	Cam Child Lock RHR	8" Roundmate Stainless Steel
	I	Anderson Cook	14846	331895	Ford CIA	Cam Emergency Locking LH	8" Roundmate Stainless Steel
	J	Anderson Cook	14846	331895	Ford CIA	Transition Lever MKS/Ajar LH	8" Roundmate Stainless Steel
	O	Anderson Cook	14847	331895	Ford CIA	Transition Lever Outside Operating Lever RH	8" Roundmate H13
	P	Anderson Cook	14847	331895	Ford CIA	Actuating Lever CL	8" Roundmate H13
8004	S	Anderson Cook	14847	331895	Ford CIA	Release Lever LH	8" Roundmate H13
	T	Anderson Cook	14847	331895	Ford CIA	Release Lever RH	8" Roundmate H13

SCHEDULE J

Letter sent on May 26, 2010 by the Receiver's Legal Counsel

MILLER THOMSON LLP

Barristers & Solicitors
Patent & Trade-Mark Agents

One London Place
255 Queens Avenue, Suite 2010
London, ON Canada N6A 5R8
T: 519.931.3500
F: 519.858.8511
www.millerthomson.com

May 26, 2010

Tony Van Klink
Direct Line: 519.931-3509
tvanklink@millerthomson.com

URGENT

File: 131002-0001

Private and Confidential

**Delivered Via Fax 1.519.627-5925
and E-mail: tbrennan@aarkel.com**

AarKel Tool & Die Inc.
17 Elm Drive South
Wallaceburg, ON N8A 5E8

Attention: Thomas Brennan

Dear Sir:

Re: ACS Precision Components Partnership ("ACS")

We are legal counsel to Zeifman Partners Inc. (the "Receiver"), the court appointed receiver of ACS. It is our understanding that AarKel Tool & Die Inc. ("AarKel") is in possession of certain tooling (the "Tooling") built by AarKel for ACS pursuant to ACS purchase order number 331895 issued November 5, 2009. The Tooling consists of 10 of the 22 inserts referenced in that purchase order.

We understand that:

1. On November 10, 2009 AarKel issued invoices for one-third of the sale price of each of the 22 inserts on the purchase order, which invoices have been paid by ACS;
2. The Tooling, together with the remaining 12 inserts referenced in the purchase order, were delivered by AarKel to ACS in December, 2009;
3. On February 8, 2010 AarKel issued three invoices for a further one-third of the purchase price of each of the 22 inserts referenced on the purchase order. Of that amount approximately \$45,000 remains outstanding on one of the three invoices, the other two invoices having been paid in full by ACS; and
4. The Tooling was recently delivered by ACS to AarKel.

The Receiver is entitled to possession of the Tooling. On behalf of the Receiver we hereby request that the Tooling be immediately delivered up to the Receiver. We are prepared to discuss with you an arrangement for the preservation of AarKel's rights, if any, against the Tooling.

The Tooling is required by ACS and its customer Brose Canada Inc. ("Brose") on an urgent basis. The failure to deliver up the Tooling would be improper and, in our view, a breach of the Order of the Ontario Superior Court of Justice by which the Receiver was appointed. A copy of that Order is attached for your reference.

Paragraph 6 of that Order obligates AarKel to deliver up possession to the Receiver, upon request, all property of ACS in the possession of AarKel. Paragraph 11 of that Order stays the exercise by AarKel of any rights, if any, which it may have against ACS or the property of ACS. Paragraph 12 of that Order requires AarKel to fulfill its contract with ACS, which would include the completion of any work for which the Tooling was recently returned to AarKel and the return of the Tooling to ACS.

If the Tooling is not delivered up we expect that we will be instructed by the Receiver to take the necessary steps to immediately obtain a court order compelling AarKel to deliver up the Tooling.

I attempted unsuccessfully to contact you yesterday to discuss this matter. I left a message for you on your voicemail which has gone unreturned.

We would ask that you or your legal counsel immediately contact the undersigned at 519-931-3509 to discuss this matter.

Yours very truly,

Tony Van Klink

TVK:lm
Enc.

c. Jonathan Rutman
c Sherry Kettle

SCHEDULE K

Letter dated May 28, 2010 received from AarKel's Legal Counsel



FEIGE NAWROCKI LLP
Barristers & Solicitors

Suite 3300
130 Adelaide Street West
Toronto, Ontario M5H 3P5
Tel: (416) 366-8833
Fax: (416) 366-3992

Julian R. Nawrocki, LL.B.
Ext. 231
nawrocki@fnlawyers.com

May 28, 2010

by email

Tony Van Klink
Miller Thomson LLP
One London Place
255 Queens Avenue, Suite 2010
London, ON N6A 5R8

Dear Mr. Van Klink:

Re: Aarkel Tool & Die Inc. and ACS Precision Components Partnership

We are counsel to Aarkel. Your letter dated May 26, 2010, and marked "Urgent" has been referred to us for reply. We have missed each other's calls.

With respect to the apparent urgency, I am advised that the items identified in PO 331895 were required for an October production date. Aarkel is not interested in delaying the resolution of this issue, but to call the demand "urgent" is respectfully overstating the case.

With respect to the items demanded, I have reviewed your letter with Aarkel. We are in the process of attempting to confirm the facts alleged in items 1, 2 and 3 of the chronology although there do not appear to be any obvious inaccuracies. Item 4, however, is puzzling.

As I understand your letter, Aarkel is believed to be in possession of 10 inserts referred to in PO 331895. This is in apparent conflict with Aarkel's Demand for Repossession of 10 inserts and the Receiver's refusal to return them, matters specifically dealt with in another letter of the same date. Your letter merely states that this tooling was "recently delivered to Aarkel." To help us resolve this, can you supply something more specific, identifying the exact items and providing some evidence of the delivery? At this point, it would appear that each of our clients is demanding their return from the other.

With respect to any further modifications required by ACS, do I take your letter to mean that the Receiver wishes to engage and pay Aarkel therefor?

I look forward to hearing from you. I am away from the office today but will be back on Monday.

Yours very truly,
FEIGE NAWROCKI LLP

Julian R. Nawrocki
(electronic signature)

Julian R. Nawrocki

JRN/jm
cc: client

SCHEDULE L

E-mail sent by the Receiver's Legal Counsel

Tony Van Klink/mtca
04/06/2010 03:41 PM

To nawrocki@fnlawyers.com
cc jrutman@zeifmans.ca, Sherry Kettle/mtca
bcc
Subject Aarkel - ACS

Julian,

attached is a copy of ACS PO number 331895 issued November, 2009 by ACS to your client. The PO was for 22 modular inserts and three modular bases. The inserts are described on the PO by Brose part number. The 22 inserts consist of 18 different inserts and four duplicates. The 18 were ordered for resale to Brose and to produce parts for Brose for a new model of the Ford Focus which is to be launched in July and scheduled to go into production in September. The four duplicates were for additional production capacity.

The four duplicates are as follows:

932215 (items 14 and 20 on the PO)
932249 (items 13 and 19 on the PO)
932307 (items 11 and 17 on the PO)
932297 (items 21 and 22 on the PO)

We are advised that Aarkel is in possession of 10 of the inserts described on the attached PO, seven of which were for resale to Brose and three of which are duplicates.

The ten inserts in the possession of Aarkel are as follows:

932215 (items 14 and 20 on the PO)
932249 (items 13 and 19 on the PO)
932307 (items 11 and 17 on the PO)
932198 (item 1 on the PO)
932200 (item 2 on the PO)
932253 (item 7 on the PO)
932229 (item 8 on the PO)

Attached is a copy of a shipping document from ACS dated April 30 for the shipment of six of the ten inserts to Aarkel. They are described by the letters "K,L,M,N,Q and R". I do not know how those letters correlate to the descriptions on the PO. The packing slips attached to your clients BIA 30 day goods claim also describe the inserts by letters. I have asked the Receiver for any shipping documents which can be located for the other four inserts.

In its 30 day goods claim, Aarkel sought the return of inserts "C, D,G, H I,J,O,P,S and T" There is also reference on those packing slips to inserts A,B,E, F, K, L and Q. Those would appear to be some of the inserts which were moving back and forth between ACS and Aarkel in the period preceding the receivership. As your client has not sought the return of those inserts, it is a fair inference that those inserts remains in possession of your client. Of those, K,L and Q are three of the six inserts described in the attached packing slip as having been delivered by ACS to Aarkel on April 30. While I am not certain, I would suggest that the other four inserts described on your clients packing slips (A,B,E and F) are the other four inserts in your client's possession, in addition to the six described on the attached packing slip.

Hopefully this assists your client in identifying and locating the inserts.

Please advise as to your clients position on the delivery up of the inserts. This matter is taking on increased urgency. Brose requires production from the tools early next week.

Could you please advise as to the amount which your client says remains owing on each of the ten inserts in its possession, . If we can reach agreement on that, it may be that an arrangement can be made for Brose to put up some money in an account to be held by the Receiver pending the determination of your clients rights in respect of the inserts.

I will be out of the office on Monday and Tuesday but will be checking my e-mails.

Please advise as to your clients position and intentions as soon as possible.



scan002_20100604_152803.pdf scan002_20100604_152736.pdf

Tony Van Klink

Miller Thomson LLP

One London Place

255 Queens Avenue, Suite 2010

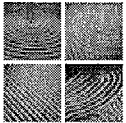
London, Ontario N6A 5R8

Direct Line: 519.931.3509

Fax: 519.858.8511

Email: tvanklink@millerthomson.com

www.millerthomson.com



**MILLER
THOMSON** LLP

Barristers & Solicitors
Patent & Trade-Mark Agents

Purchase Order

AC Precision Components Cambridge
 730 Fountain St N, Bldg #1, Cambridge, ON, N3
 Tel: (519) 650-6600 Purchasing Fax: (519) 650-5925

To: Ark Canada Inc.
 17 Elm Drive South
 Wallaceburg ON N8A 5E8
 Canada
 Phone: (519) 627-6078
 Fax: (519) 627-5925

Ship To: ACS Precision Components Partn
 730 Fountain St N, Bldg #1
 Cambridge ON N3H 4R7

P.O. Number: 331895
 Revision: 0
 Issued: Nov 05/9
 Currency: CAD
 F.O.B: Free On Board - Our Dock
 Ship Via: YOUR TRUCK
 Terms: ~~30~~
 Requested By: DSIRE
 PST Number: 28415248
 GST Number: R100331511

Note:

Order Taken By:

Item	Quantity	Unit	Our Part Number	Description 1	Description 2	Date Required	Unit Price	Extended Amount
1	1	EA	932198	Modular Insert	Locking Lever LH Drawing: Rev.:	5-Nov-9	7,047.0000	7,047.00
2	1	EA	932200	Modular Insert	Locking Lever RH Drawing: Rev.:	5-Nov-9	7,047.0000	7,047.00
3	1	EA	932217	Modular Insert	Cam Child Lock LHR Drawing: Rev.:	5-Nov-9	11,883.0000	11,883.00
4	1	EA	932218	Modular Insert	Cam Child Lock RHR Drawing: Rev.:	5-Nov-9	11,883.0000	11,883.00
5	1	EA	932234	Modular Insert	Coupling Lever KISI DL DP Drawing: Rev.:	5-Nov-9	9,387.0000	9,387.00
6	1	EA	932235	Modular Insert	Coupling Lever KISI DL DP Drawing: Rev.:	5-Nov-9	9,387.0000	9,387.00
7	1	EA	932253	Modular Insert	Cam Emergency Locking Drawing: Rev.:	5-Nov-9	8,867.0000	8,867.00

TERMS 1/3, 1/3, 1/3
 DOWN
 FIRST SHOT 9999 ARE AWAL

[Handwritten signatures and notes over items 3, 4, 5, 6, 7]

Purchase Order

AC Precision Components Cambridge
 730 Fountain St N, Bldg #1, Cambridge, ON, N3
 Tel: (519) 650-6600 Purchasing Fax: (519) 650-5925 Fax: (519) 650-5925

To: Ark Canada Inc.
 17 Elm Drive South
 Wallaceburg ON N8A 5E8
 Canada
 Phone: (519) 627-6078
 Fax: (519) 627-5925

Ship To: ACS Precision Components Partn
 730 Fountain St N, Bldg #1
 Cambridge ON N3H 4R7

P.O. Number: 331895
 Revision: 0
 Issued: Nov 05/9
 Currency: CAD
 F.O.B: Free On Board - Our Dock
 Ship Via: YOUR TRUCK
 Terms: ~~NET 30~~ ^{110 days} _{72 days}
 Requested By: DSIRE
 PST Number: 28415248
 GST Number: R100331511

Order Taken By:

Note:

Item	Quantity	Unit	Our Part Number	Description 1	Description 2	Date Required	Unit Price	Extended Amount
8	1	EA	932228	Modular Insert	Transition Lever MKS/AIar Drawing: Rev.:	5-Nov-9 <i>Revised Delivery Dates</i>	8,867.0000	8,867.00
9	1	EA	932252	Modular Insert	Cam Emergency Locking Drawing: Rev.:	5-Nov-9	8,867.0000	8,867.00
10	1	EA	932228	Modular Insert	Transition Lever MKS/AIar Drawing: Rev.:	5-Nov-9	8,867.0000	8,867.00
11	1	EA	932307	Modular Insert	Actuating Lever Outside Releas Drawing: Rev.:	5-Nov-9	13,024.0000	13,024.00
12	1	EA	932267	Modular Insert	Actuating Lever CL Drawing: Rev.:	5-Nov-9	13,700.0000	13,700.00
13	1	EA	932249	Modular Insert	Outside Locking Lever Drawing: Rev.:	5-Nov-9	11,464.0000	11,464.00
14	1	EA	932215	Modular Insert	Transition Lever Outside Drawing: Rev.:	5-Nov-9	10,944.0000	10,944.00

Purchase Order

AC Precision Components Cambridge
 AC Precision Components Cambridge, 730 Fountain St N, Bldg #1, Cambridge, ON, N3
 Tel: (519) 650-6600 Purchasing Fax: (519) 650-5925 Fax: (519) 650-5925

To: Arrk Canada Inc.
 17 Elm Drive South
 Wallaceburg ON N8A 5E8
 Canada
 Phone: (519) 627-6078
 Fax: (519) 627-5925

Ship To: ACS Precision Components Partn
 730 Fountain St N, Bldg #1
 Cambridge ON N3H 4R7

P.O. Number: 331895
 Revision: 0
 Issued: Nov 05/9
 Currency: CAD
 F.O.B: Free On Board - Our Doct
 Ship Via: YOUR TRUCK
 Terms: ~~Net 30~~
 Requested By: DSIRE
 PST Number: 28415248
 GST Number: R100331511

Note: Order Taken By:

Item	Quantity	Unit	Our Part Number	Description 1	Description 2	Date Required	Unit Price	Extended Amount
15	1	EA	932202	Modular Insert	Release Lever LH Drawing: Rev.:	5-Nov-9	11,412.0000	11,412.00
16	1	EA	932203	Modular Insert	Release Lever RH Drawing: Rev.:	5-Nov-9	11,412.0000	11,412.00
17	1	EA	932207	Modular Insert	Actuating Lever Outside Releas Drawing: Rev.:	5-Nov-9	13,492.0000	13,492.00
18	1	EA	932216	Modular Insert	Transition Lever Outside Op. Drawing: Rev.:	5-Nov-9	11,412.0000	11,412.00
19	1	EA	932249	Modular Insert	Outside Locking Lever Drawing: Rev.:	5-Nov-9	11,932.0000	11,932.00
20	1	EA	932215	Modular Insert	Transition Lever Outside Op. Drawing: Rev.:	5-Nov-9	11,412.0000	11,412.00
21	1	EA	932297	Modular Insert	Bushing OS OP Lever Drawing: Rev.:	5-Nov-9	6,888.0000	6,888.00

Purchase Order

AC Precision Components Cambridge
 730 Fountain St N, Bldg #1, Cambridge, ON, N3
 Tel: (519) 650-6600 Purchasing Fax: (519) 650-5925 Fax: (519) 650-5925

To: Ark Canada Inc.
 17 Elm Drive South
 Wallaceburg ON N8A 5E8
 Canada
 Phone: (519) 627-6078
 Fax: (519) 627-5925

Ship To: ACS Precision Components Partn
 730 Fountain St N, Bldg #1
 Cambridge ON N3H 4R7

P.O. Number: 331895
 Revision: 0
 Issued: Nov 05/9
 Currency: CAD
 F.O.B: Free On Board - Our Doc
 Ship Via: YOUR TRUCK
 Terms: ~~NET 30~~
 Requested By: DSIRE
 PST Number: 28415248
 GST Number: R100331511

Order Taken By:

Note:

Item	Quantity	Unit	Our Part Number	Description 1	Description 2	Date Required	Unit Price	Extended Amount
22	1	EA	932287	Modular Insert	Bushing OS OP Lever Drawing: Rev.:	5-Nov-9	6,420.0000	6,420.00
23	1	EA	4	POS HR Modular Base	Drawing: Rev.:	5-Nov-9	88,932.0000	88,932.00
24	1	EA	2	POS HR Modular Base	Drawing: Rev.:	5-Nov-9	49,109.0000	49,109.00
25	1	EA	2	POS HR Modular Base	Drawing: Rev.:	5-Nov-9	49,109.0000	49,109.00

NET 0 July 31, 2010
 NET 0 July 31, 2010
 NET 0 July 31, 2010

BILL TO: AC Precision Components Cambridge, 730 Fountain Street North (Bldg #1), Cambridge, ON N3H 4R7
 PO NUMBER, PART NUMBER, DESCRIPTION, UOM, AND QUANTITY MUST SHOW ON EACH CARTON, PACKING SLIP, & INVOICE.

- Please provide all applicable Material Safety Data Sheets, IMDS Information, and WHIMIS Container Labels.
- One packing slip must accompany each shipment.
- Seller must execute acknowledgement copy hereof and return to buyer. No other form of acceptance is binding on buyer. Buyer expressly limits acceptance to the terms stated herein and any additional or different terms proposed by seller shall not be binding on the buyer unless authorized in writing by the buyer. Buyer must materially alter this order.
- Purchaser's standard terms and conditions, in your possession, apply.
- UNLESS OTHERWISE INDICATED, THE ITEMS ON THIS PURCHASE ORDER ARE: FOB DESTINATION, FREIGHT PREPAID, NO ADDITIONAL FREIGHT CHARGES WILL BE PAID, UNLESS AUTHORIZED BY THE BUYER.

SUB-TOTAL \$ 412,764.00
 GST \$ 20,638.20
 PST \$
 TOTAL \$ 433,402.20

VENDOR

ACKNOWLEDGMENT BY: _____ DATE: _____

APPROVED BY: _____ DATE: _____

SHIPPING REQUEST FORM

DATE: 04/30/10

ISSUER: Meyer

P/O# _____ (ATTACH COPY IF AVAILABLE)

SHIPPING ADDRESS:

BILLING ADDRESS:

COMPANY NAME: Aarkel Tool and Die
 STREET ADDRESS: 17 Elm Drive South
 CITY / PROV / STATE: Wallaceburg, Ontario
 COUNTRY: Canada
 POSTAL / ZIP CODE: N8A 5E8
 CONTACT NAME: Pat Yu
 TELEPHONE #: 519-436 4980
 FAX #: _____

SAME AS SHIPPED TO:
 OTHER:

616 LBS

DESCRIPTION OF GOODS

PART #	DESCRIPTION	QTY	VALUE (FOR INSURANCE)
	Insert K,L,M,N,Q,R	6	75,000
			75,000

SHIPPING DETAILS

MODE: FED EX UPS OTHER

DELIVERY TIME: SAME DAY SATURDAY DELIVERY URGENT 9:00 A.M. NEXT DAY TWO DAY THREE DAY +

TERMS: COLLECT PREPAID

ACCOUNT # IF COLLECT _____
 EIN # or IRS# IF SHIPPED TO USA _____

REASON FOR EXPEDITE (Complete only if shipment is prepaid) Ship on Arrk truck

SHIPPER TO COMPLETE:

PACKAGE DETAILS

OF CONTAINERS PRO# SHIPPER'S INITIALS

*\$263.50 - down
 \$145.75 - back*



AC Precision Components
 1574 Eagle Street North
 Unit #2
 Cambridge, ON N3H 4S5
 Canada
 Tel 519-650-6600
 Fax 519-650-5925

General Shipper

Supplier Ship To: AARKEL TOOL & DIE
 17 ELM DRIVE SOUTH
 WALLACEBURG, ON
 N8A 5E8
 ATTN: PAT YU @519-436-4980

Shipper No : 40
 Ship Date : 4/30/10
 Carrier: Index 1471246 Ont.Inc.
 Trailer No: 107977
 Freight Terms: PrePaid
 Description: inserts

Item No	Item Description	Quantity	Weight	Unit Price
N/A	INSERT K,L,M,N,Q,R	6	616	\$ CAD75,000.00
		Total:	616	

Signature _____

Customer Copy

SCHEDULE M

E-mail sent by the Receiver's Legal Counsel

Tony Van Klink/mtca
04/06/2010 06:37 PM

To nawrocki@fnlawyers.com
cc jrutman@zeifmans.ca, Sherry Kettle/mtca@MTDOM1,
arutman@zeifmans.ca
bcc
Subject AarKel

Julian, attached is a schedule of the inserts provided to me by the Receiver. The schedule includes the Brose part number as well as the letter assigned to each piece of tooling by AarKel.

None of the production capacity tooling shown on the attached schedule was included in your clients 30 day goods claim. As such, all of the tooling included in the 30 day goods claim was subject to resale to Brose.

The attached schedule also allows us to identify the tooling in your clients possession by reference to the letters used by your client. The 10 pieces are as follows;

A,B,E,F,K,L,M,N,Q and R

Of those 10 pieces, the tooling represented by letters A,B,E,F, K,L and Q are all referenced on your clients own packing slips which were attached to the 30 day goods claim submitted by your client. The tooling comprised by letters M,N and R is referenced on the ACS packing slip (which also includes tooling K, L and Q) which I have sent to you.

Based on the forgoing I have serious doubt as to the veracity of your clients assertion that it does not know if it is in possession of this tooling or not.

I trust that you will have a serious discussion with your client regarding their obligations under the Receivership Order and that they will comply with that Order and deliver up the tooling in their possession without further delay.

















Brose C1A Info Sheet.xls

Tony Van Klink

Miller Thomson LLP
One London Place
255 Queens Avenue, Suite 2010
London, Ontario N6A 5R8
Direct Line: 519.931.3509
Fax: 519.858.8511
Email: tvanklink@millerthomson.com
www.millerthomson.com



ECN Number	Tool Number	ACS Insert Number	ASBK Insert Number	Picture	Part Number	Print Number	Rev Level	CAD Level	Part Name	Material	Color	Part Weight	Cavitation	Machine Size	Comments	Process Flow	PFMEA	Control Plan	Drawing Ballooned	Master Measurement	
1193D		A	K		932249-100	720699-100	100	920699-100	Lever SL	Crastin SK605	Black	3.1	4	88	Not doing RH part per LOA						
		B	L		932249-100								3.1	4							
1193D		C	M		932215-100	720675-100	100	920675-100	Lever SL	Crastin SK605	Black	5.11	4	88							
		D	N		932215-100								5.11	4							
1193D		E	O		932216-100	720675-100	100	920675-100	Lever SL	Crastin SK605	Natural	5.11	4	88							
		F	P		932267-100	720720-100	100	920720-100	Driver SL	Crastin SK605	Natural	2.251	8			Print specifies POCAN - We are running Crastin					

1193D	G	Q		932307-100	720708-100	100	920708-100	Driver SL	Crastin SK605 Natural	2.05	4	88	Not doing RH part per LOA
	H	R		932307-100							2.05	4	
1193D	I	U		932297-100	720877-100	100	920877-100	Bush SL	Crastin SK605 Natural	1.6	8	88	
	J	V		932297-100							1.6	8	
1193D	K	S		932202-100	720860-100	100	920860-100	Lever SL	Ghony G1/GH Natural	7.96	4	88	
	L	T		932203-100							7.96	4	
1193D	M	C		932234-900	720726-900	900	920726-900	Lever SL	Crastin SK605	2.1	4	88	drawing and CAD. Revisions don't match Material is Crastin
	N	D		932235-900							2.1	4	Material is Crastin Natural - Need to requote these parts

SCHEDULE N

E-mail sent by the Receiver's Legal Counsel



Sherry Kettle/mtca
06/07/2010 06:37 PM

To nawrocki@fnlawyers.com
cc Tony Van Klink/mtca@MTDOM1
bcc
Subject Aarkel - ACS

Julian,

I understand that Tony Van Klink wrote to you on Friday regarding this matter. Would you kindly advise as to your client's position on the delivery up of the ten inserts and the amount which your client says remains owing on each of the ten inserts in its possession. As Tony indicated, this matter is taking on increased urgency and needs to be addressed as soon as possible.

Would you kindly provide me with a response tomorrow morning? Many thanks for your assistance.

Best regards,

Sherry Kettle

Sherry Kettle
Miller Thomson LLP
One London Place
255 Queens Avenue, Suite 2010
London, Ontario, Canada N6A 5R8
Direct Line: 519.931.3534
Fax: 519.858.8511
Email: skettle@millerthomson.com
www.millerthomson.com



Please consider the environment before printing this email / Devez-vous vraiment imprimer ce courriel? Pensons à l'environnement.

SCHEDULE O

E-mail string between AarKel's Legal Counsel and the Receiver's Legal Counsel

Tony Van Klink/mtca
06/08/2010 07:31 AM

To "Julian Nawrocki" <nawrocki@fnlawyers.com>
cc jrutman@zeifmans.ca, Sherry Kettle/mtca@MTDOM1,
arutman@zeifmans.ca
bcc
Subject Re: AarKel

Julian, thank you for your e-mail. I look forward to hearing from you this morning as to whether your client has located the inserts. Assuming they are found, what is your client's position on delivering them up to the Receiver?

From: Julian Nawrocki [nawrocki@fnlawyers.com]
Sent: 06/07/2010 06:49 PM AST
To: Tony Van Klink
Cc: "jrutman@zeifmans.ca" <jrutman@zeifmans.ca>; Sherry Kettle; "arutman@zeifmans.ca" <arutman@zeifmans.ca>
Subject: RE: AarKel

Tony, my client is conducting a search and should be in a position to confirm tomorrow morning whether it has in its possession the 6 items for which you have provided some shipping information. In conducting the search, it also hopes to provide at the same time some indication as to the other 4 items sought by you. Having said that, I take exception to your attack below on the veracity of my client and your presuming to tell me how to deal with my own client. To survive in this environment, AarKel, with several buildings and 150 employees, is anxious to direct most of its resources to its paying clients. Nevertheless, notwithstanding that the best information provided in your letter of May 26, 2010, was that an unspecified 10 of 22 pieces had been "recently" delivered, my client expended time and money to have me make the legitimate enquiries contained in my response of May 28". Now that you have supplied *some* shipping information (albeit no signed packing slip or other *proof* of delivery), AarKel is undertaking the best search under the circumstances. It does not lie in your mouth to say essentially, "surely you know what you have" when your own client cannot even locate a shipping document for half the items sought, even after a thorough search. This is all the more important when, as you have acknowledged, items were going back and forth all the time. Rest assured, my client has every intention of complying with the order and believes that it has done so. If you have evidence to the contrary, please present it.

Julian R. Nawrocki
Feige Nawrocki LLP
Barristers and Solicitors
Suite 3300
130 Adelaide Street West
Toronto, Ontario M5H 3P5
(416) 366-8833
(416) 366-3992 (fax)
Nawrocki@fnlawyers.com